## AMENDED EXHIBIT C – RECLASSIFIED CLAIMS PRIORITY TO UNSECURED

|  |                 | ਠ                              | aim Asserte                | d with Incorr                 | Claim Asserted with Incorrect Priority Status | atus  |   | Mo            | Modified Claim |           |           |
|--|-----------------|--------------------------------|----------------------------|-------------------------------|---|---|---|---------------|----------------|-----------|-----------|
| Name of Claimant and Address   | Claim<br>Number | Asserted<br>Debtor             | Secured                    | Priority                      | Unsecured                                     | Total   | Modified Debtor<br>Classification   | Secured       | Priority       | Unsecured | Total     |
| Arlene Aranda<br>PO Box 964<br>Sandpoint , ID 83864-0853   | 509             | S                              |                            | 5,200.00                      |   | 5,200.00  | SS  | ,             | 1,800.00       | 3,400.00  | 5,200.00  |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,800.00 and unreimbursed employee expenses of \$3,400.00 Modified Claim: Wages claimed totaling \$1,800.00 (\$15.00 v 120hrs)  | aim consist     | s of wages of                  | \$1,800.00 a               | nd unreimburs                 | sed employee e                                | xpenses of \$3,4  | 00:00   |               |                |           |           |
| The remaining balance claimed \$3,400.00 of unrimbursed employee expenses was reclassified to unsecured  | ce claimed      | \$3.400,00 of                  | unreimburse                | d employee ex                 | xpenses was re                                | classified to uns   | secured   |               |                |           |           |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Nancy Amold  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| 1591 Selle Road<br>Sandpoint, ID 83864   | 280             | NWA                            |                            | 2,429.56                      | 526.78  | 2,956.34  | NWA   | '             | 2,263.50       | 692.84    | 2,956.34  |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Asserted Claim: Claimant's priority claim consists of wages and PTO of \$2,429.56  | aim consist     | s of wages ar                  | d PTO of \$2               | ,429.56                       |   |   |   |               |                |           |           |
| Modified Claim: Wages claimed totaling \$1,746.00 (\$14.55 x 120hrs); PTO (\$14.55hr x 5.54 accrual rate x 6.42) \$517.50; Totaling \$2,263.50  The remaining balance claimed \$166.06 of PTO earned outside 90 days was reclassified to unsecured | ing \$1,746.0   | 30 (\$14.55 x<br>\$166.06 of P | 120hrs); PTC<br>TO eamed o | (\$14.55/hr x at side 90 days | 5.54 accrual rat<br>was reclassifie           | 4.55 x 120hrs); PTO (\$14.55/hr x 5.54 accrual rate x 6.42) \$517.5<br>36 of PTO earned outside 90 days was reclassified to unsecured | 50; Totaling \$2,263.5  |               |                |           |           |
| 6  |                 |                                |                            |                               |   |   |   |               |                |           |           |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Madrienne Atkins<br>HC 1 Box 301   |                 |                                |                            | 2 0 0                         | ć   |   |   |               | 00.250         | 00.00     | 71 700 7  |
| Naples, ID 63847   | 600             | AWA                            | -                          | 1,242.85                      | 28.89   | 1,301.74  | AWA   |               | 042.00         | 90.000    | 1,301.74  |
| Asserted Claim: Claimant's priority claim consists of wages of \$464.85 and PTO totaling \$778.00  | aim consist     | s of wages of                  | \$464.85 and               | PTO totaling                  | \$778.00                                      |   |   |               |                |           |           |
| Modified Claim: Wages claimed totaling \$464.85 (\$7.7   | ing \$464.85    | (\$7.78 × 59.                  | 75hrs); PTO                | (\$7.78/hr x 3.6              | 32 accrual rate                               | x 6.42) \$180.81;   | 8 x 59.75hrs); PTO (\$7.78/hr x 3.62 accrual rate x 6.42) \$180.81; Totaling \$645.66                             |               |                |           |           |
| The remaining balance claimed \$597.   | ce claimed      | \$597.19 of P                  | TO earned o                | utside 90 days                | was reclassifie                               | 19 of PTO earned outside 90 days was reclassified to unsecured  |   |               |                |           |           |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Margaret Ball  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| 98 Woodhill Rd<br>Sutton, VT 05867   | 355             | NAB                            |                            | 2,768.97                      |   | 2,768.97  | NAB   | -             | 2,412.96       | 356.01    | 2,768.97  |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,638.19 and PTO and sick time totaling \$1,130.78  | aim consist     | s of wages of                  | \$1,638.19 a               | nd PTO and s                  | ick time totaling                             | \$1,130.78  |   |               |                |           |           |
| Modified Claim: Wages claimed totaling \$1,680.00 (\$1,120/pay x 1.5 pay periods); PTO (\$14/hr x 7.08 accrual rate x 6.42) \$636.35; Sick (\$14/hr x 1.54 accrual   | ing \$1,680.0   | 30 (\$1,120/pa                 | 1y x 1.5 pay               | eriods); PTO                  | (\$14/hr × 7.08                               | accrual rate x 6.   | 42) \$636.35; Sick (\$1   | 4/hr x 1.54 a | ccrual         |           |           |
| The remaining balance claimed \$356.01 of PTO and sick earned outside 90 days was reclassified to unsecured  | rotaling \$2,   | \$356.01 of P                  | TO and sick                | <br>earned outside            | e 90 days was i                               | reclassified to ur  | secured   |               |                |           |           |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Carol Bera<br>PO Box 599   |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Running Springs, CA 92382  | 47              | ೮                              | 1                          | 4,925.00                      | •   | 4,925.00  | SS  | -             | 3,114.79       | 1,810.21  | 4,925.00  |
| Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation   | aim provide     | d no support                   | ing documen                | tation showing                | basis for calcu                               | lation  |   |               |                |           |           |
| Modified Claim: Wages claimed totaling \$2,131.71 (\$1   | ing \$2,131.    | 71 (\$1,421.14                 | 1/pay x 1.5pr              | 1s); PTO (\$17                | .7643/hr x 7.08                               | accrual rate x 6  | ,421.14/pay x 1.5prds); PTO (\$17.7643/hr x 7.08 accrual rate x 6.42) \$807.45; Sick (\$17.7643/hr x 1.54 accrual | 17.7643/hr x  | 1.54 accrual   |           |           |
| rate x 6.42 \$175.63; I otaling 3.114.79 based on review and reconciliation to debtors' records  | lotaling 3,     | 114.79 based                   | on review a                | nd reconciliati               | on to debtors' r                              | ecords  | -   |               |                |           |           |
| The remaining balance claimed \$1,810.21 of PTO and sick earned outside 90 days was reclassified to unsecured  | ce claimed      | \$1,810.21 of                  | PTO and sic                | k earned outs                 | ide 90 days wa                                | s reclassified to   | unsecured   |               |                |           |           |
|  |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Jim & Rosemary Bianchin<br>10789 Beaver Road   |                 |                                |                            |                               |   |   |   |               |                |           |           |
| Oak Run, CA 96069  | 410             | TBS                            | -                          | 73,629.92                     | -   | 73,629.92   | SS  | •             | 2,225.00       | 71,404.92 | 73,629.92 |

| Asserted  |   |                           | σ̈́,                      | aim Asserte                  | d with Incorr                    | Claim Asserted with Incorrect Priority Status | atus              |                                   | W            | Modified Claim |           |           |
|---|---|---------------------------|---------------------------|------------------------------|----------------------------------|---|-------------------|-----------------------------------|--------------|----------------|-----------|-----------|
| 8.341.61 CS - 3,760.71  8.341.61 CS - 4,383.51  6,146.54 CS - 4,383.51  11,545.20 BSF 3,498.80  | of Claimant and Address   | Claim<br>Number           | Asserted<br>Debtor        | Secured                      | Priority                         | Unsecured                                     | Total             | Modified Debtor<br>Classification | Secured      | Priority       | Unsecured | Total     |
| 10,278.00   RMA   - 4,105.99  |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
| 10,278.00   RMA   - 4,105.99  | d Claim: Claimant claimed bala  | ance of pre               | -paid tuition             | 2 I repair                   | (3)(3)(3)(3)                     |   |                   |                                   |              |                |           |           |
| 10,278.00   RMA   | The remaining balance   | \$71,404.                 | 92 of pre-paid            | tuition was                  | reclassified to                  | unsecured                                     |                   |                                   |              |                |           |           |
|   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
|   | Claude Bisson<br>73 Sweetgrass Lane<br>Sandnoint ID 83864                     | 549                       | RMA                       | ,                            | 4 925 00                         | 5.353.00                                      | 10 278 00         | A N                               | 1            | 4.105.99       | 6.172.01  | 10.278.00 |
|   | בספסקייי, יב ספסקי  | Ĉ.                        | Can                       |                              | 4,320.00                         | 0,000   | 0,5,0             | CIAIN I                           |              | 60.00          | 0,11,0    | 20,512,01 |
|   | d Claim: Claimant's priority claid Claim: Wages claimed totalin               | m consists<br>3 \$2,475.6 | of wages of 0 (\$20.63/hr | \$2,475.60 a<br>x 120hrs); P | nd PTO of \$5,<br>TO (\$20.63/hr | 343.00, limited × 12.31 accrus                | to \$4,925.00     | 1,630.39; Totaling \$4;           | 105.99       |                |           |           |
|   | The remaining balance   | claimed (                 | \$819.01 of PT            | O earned o                   | utside 90 days                   | was reclassifie                               | ed to unsecured   |                                   |              |                |           |           |
|   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
|   | Priscilla Blanchard<br>PO Box 2927<br>ning Springs, CA 92382                  | 451                       | TBS                       |                              | 8,341.61                         | ,   | 8,341.61          | so                                | •            | 3,760.71       | 4,580.90  | 8,341.61  |
|   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
|   | d Claim: Claimant's priority clai   | m consists                | of wages, P               | TO and sick                  | time totaling \$                 | 58,341.61                                     |                   | 10,01                             | 400,000      |                | ,         |           |
| 456   TBS   | d Claim: Wages claimed totaling hrs) \$100.65; Totaling                       | \$3,760,71                | 6 (\$1,769.71             | /pay x 1.5pr                 | ds); P10 (\$22.                  | .1214/hr x 7.08                               | accrual rate x 6  | 5.42) \$1,005.50; Sick (          | \$22.1214/hr | x 4.55 accru   | De G      |           |
| 456   TBS   -   | The remaining balance   | claimed (                 | \$4,580.90 of I           | PTO and sic                  | k earned outsi                   | de 90 days wa:                                | s reclassified to | unsecured                         |              |                |           |           |
| 456 TBS   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
| Signature   Consists of wages, PTO and sick totaling \$6,146.54   Signature   Signature | hristopher Blanchard<br>PO Box 2927<br>ning Springs, CA 92382                 | 456                       | TBS                       | ,                            | 6.146.54                         | ,   | 6.146.54          | S                                 | •            | 4.383.51       | 1.763.03  | 6.146.54  |
| State   Consists of wages, PTO and sick totaling \$6.146.54   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
| nce claimed \$1,763.03 of PTO and sick earned outside 90 days was reclassified to unsecured  333 TBS - 11,545.20 - 11,546.20 BSF  | d Claim: Claimant's priority clai<br>d Claim: Wages claimed totalin           | m consists<br>g \$3,000.0 | of wages, P               | TO and sick<br>20hrs); PTC   | totaling \$6,14                  | 6.54<br>8 accrual rate x                      | (6.42) \$1,136.3  | 4; Sick (\$25.00/hr x 1.          | 54 accrual   |                |           |           |
| 333 TBS - 11,545.20 - 11,546.20 BSF - 1 salance of employee health insurance plan; attachment does not support balance.  Islamant stated balance was from early 2004 but could not provide support of coverage period or participants Therefore, claim unsecured  746 TBS - 4,925.00 5,192.41 10,117.41 CE - 3,498.80   | rate x 6.42) \$247.17;  | otaling \$4               |                           | OTC.                         |                                  |   |                   |                                   |              |                |           |           |
| 333 TBS - 11,545.20 - 11,545.20 BSF   | I ne remaining balanc   | claimed                   | 1,763.U3 of               | P I O and sic                | k earned outs                    | ide 90 days wa                                | s reclassified to | unsecured                         |              |                |           |           |
| 333 TBS - 11,545.20 - 11,546.20 BSF   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
| 80  | oss & Blue Shield of FL. Inc.<br>320 Maitland Ave.<br>monte Sorings, FL 32701 | 333                       | IBS                       | ı                            | 11.545.20                        | ,   | 11.545.20         | BS8                               | ,            | ,              | 11.545.20 | 11.545.20 |
| 80  | ed Claim: Claimant claimed bal  | me to each                | the ad a avoid            | n egurange r                 | Jan. attachme                    | nt does not sur                               | ance halance      |                                   |              |                |           |           |
| 80  | d Claim: Representative of clai   | nant state                | d balance wa              | s from early                 | 2004 but coult                   | d not provide su                              | upport of covera  | ige period or participa           | nts Therefo  | re, claim      |           |           |
| CE - 3,498.80   | was reclassified as un  | secured                   |                           |                              |                                  |   |                   |                                   |              |                |           |           |
| CE - 3,498.80   |   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
| CE - 3,498.80   | Doing Bring   |                           |                           |                              |                                  |   |                   |                                   |              |                |           |           |
|   | David Boice<br>237 Kipling Dr.<br>minster, PA 18974-3919                      | 746                       | TBS                       | •                            | 4,925.00                         | 5,192,41                                      | 10,117.41         | SE                                | •            | 3,498.80       | 6,618.61  | 10,117.41 |
| JOHANNESS - 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1   |   |                           |                           | 60,004                       |                                  | 00 071  | 100               |                                   |              |                |           |           |

|  |                             | -                              | aim Asserte                  | d with Incorr                      | Claim Asserted with Incorrect Priority Status          | tus                              | 3   | Mo              | Modified Claim |                 |           |
|--|-----------------------------|--------------------------------|------------------------------|------------------------------------|--|----------------------------------|---|-----------------|----------------|-----------------|-----------|
| Name of Claimant and Address   | Claim                       | Asserted<br>Debtor             | Secured                      | Priority                           | Unsecured  | Total                            | Modified Debtor<br>Classification   | Secured         | Priority       | Unsecured       | Total     |
| Modified Claim: Wages claimed totaling \$2,231.10; PTO (\$27.89/hr x 7.08 accrual rate x 6.42) \$1,267.70; Totaling \$3,498.80   | ng \$2,231.1                | 0; PTO (\$27                   | .89/hr × 7.08                | accrual rate x                     | (6.42) \$1,267.7                                       | 0; Totaling \$3,                 | 08.86   |                 |                |                 |           |
| The remaining balance claimed \$ 1,420.20 of PTO earned obusine 50 days was reclassined to dissecuted  | Se claimed                  | 1,420.20 01                    |                              | oniside ao da                      | ys was reciassi  | lied to dissecut                 | 8   |                 |                |                 |           |
| Kennith Borg<br>PO Box 2533<br>Running Springs, CA 92382   | လ                           | TBS                            |                              | 5,249.40                           |  | 5,249.40                         | SO  |                 | 2,742.60       | 2,506.80        | 5,249.40  |
|  |                             |                                |                              |                                    |  |                                  |   |                 |                |                 |           |
| Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,912.50 and PTO and sick time totaling \$3,336.90 Modified Claim: Wages and overtime claimed totaling \$1,912.50 (\$15/hr x 120hrs = \$1,800.00 plus OT \$22.50/hr x 5hrs = \$112.5   | aim consists<br>claimed tot |                                | overtime of 50 (\$15/hr x    | of \$1,912.50 at<br>120hrs = \$1.8 | nd PTO and sic   | k time totaling \$22,50/hr x 5hr | rages and overtime of \$1,912.50 and PTO and sick time totaling \$3,336.90            | 15/hr × 7.08 a  | ccrual rate x  | 6.42) \$681.80; |           |
| Sick (\$15/hr x 1.54 accrual rate x 6.42) \$148.30; Totaling \$2,742.60  | crual rate x                |                                | 0; Totaling \$               | 2,742.60                           |  |                                  |   |                 |                | ,               |           |
| The remaining balance claimed \$2,506.80 of PTO and sick earned outside 90 days was reclassified to unsecured  | se claimed (                | 2,506.80 of                    | PTO and sic                  | k earned outs                      | ide 90 days was  | s reclassified to                | unsecured   |                 |                |                 |           |
|  |                             |                                |                              |                                    |  |                                  |   |                 |                |                 |           |
| Ted Brauer<br>4467 Selle Road<br>Sandpoint, ID 83864   | 31                          | TBS                            | 1                            | 3,617.10                           |  | 3,617.10                         | NWA   | •               | 2,481.80       | 1,135.30        | 3,617.10  |
| ale the second of the second   |                             | income, or h                   |                              | Caimedo acitot                     | Licios tot olocal                                      | i di di                          |   |                 |                |                 |           |
| Asserted Claim: Claimant's priority claim provided no supporting documentation snowing basis for carculation  Modified Claim: Wages claimed totaling \$1,800.00 (\$1,200.00/bay x 1.5 pay periods): PTO (\$15/hr x 7.08 accrual rate x 6.42) \$681,80: Totaling \$2,481,80 based   | aim provided                | 1 no support<br>0 (\$1,200.00  | ing aocumen/<br>pay x 1.5 pa | ration snowing                     | Dasis for calcu<br>TO (\$15/hr x 7.0                   | liation                          | 6.42) \$681.80: Total   | ing \$2,481.8(  | ) based        |                 |           |
| on review and reconciliation to debtors' records   | iliation to de              | ebtors' record                 | ds                           |                                    |  |                                  |   |                 |                |                 |           |
| The remaining balance claimed \$1,135.30 of PTO earned outside 90 days was reclassified to unsecured   | se claimed §                | 31,135.30 of                   | PTO earned                   | outside 90 da                      | ys was reclassi  | fied to unsecur                  | þe  |                 |                |                 |           |
|  |                             |                                |                              |                                    |  |                                  |   |                 |                |                 |           |
| Ellen Brennan<br>2417 E. Dahlia Drive<br>Phoenix, AZ 85032   | 149                         | TBS                            | 1                            | 20,353.47                          | 1  | 20,353.47                        | RMA   |                 | 2,225.00       | 18,128.47       | 20,353.47 |
|  |                             |                                |                              |                                    |  |                                  |   |                 |                |                 |           |
| Asserted Claim: Claimant claimed balance of pre-paid tuition  Modified Claim: \$2.225.00 was allowed as an unsecured priority under U.S.C. \$507(a)(6)   | lance of pre                | -paid tuition<br>secured prior | rity under U.S               | S.C. \$507(a)(6)                   |  |                                  |   |                 |                |                 |           |
| The remaining balance \$18,128.47 of pre-paid tuition was reclassified to unsecured  | ce \$18,128.                | 47 of pre-pai                  | d tuition was                | reclassified to                    | nusecured  |                                  |   |                 |                |                 |           |
|  |                             |                                |                              |                                    |  |                                  |   |                 |                |                 |           |
| Kay Brocke<br>P.O Box 61   |                             |                                |                              | 770                                |  | 9                                |   |                 | 00 707 0       | 0000            | 4 244 00  |
| Sandpoint, ID 83864  | 394                         | AWA                            | 1                            | 4,311.00                           | •  | 4,311.00                         | AWA   | •               | 2,401.00       | 1,023.60        | 4,311.00  |
| Asserted Claim: Claimant's priority claim provided no  | aim provide                 | d no support                   | ing documen                  | tation showing                     | supporting documentation showing basis for calculation | lation                           |   |                 |                |                 |           |
| Modified Claim: Wages claimed totaling \$1,800.00 (\$1,200.00/pay x 1.5 pay periods); PTO (\$15/hr x 7.08 accrual rate x 6.42) \$681.80; Totaling \$2,481.80 based   | ng \$1,800.0                | 0 (\$1,200.00                  | 3/pay x 1.5 p                | ay periods); P                     | TO (\$15/hr x 7.(                                      | 38 accrual rate                  | × 6.42) \$681.80; Tota  | ling \$2,481.80 | ) based        |                 |           |
| on review and reconciliation to depoids records  The remaining balance claimed \$1,829.20 of PTO earned outside 90 days was reclassified to unsecured  | ce claimed                  | \$1,829.20 of                  | PTO earned                   | outside 90 da                      | lys was reclassi                                       | fied to unsecur                  | pe  |                 |                |                 |           |
|  |                             |                                |                              |                                    |  |                                  |   |                 |                |                 |           |
| Kenneth Buxton<br>2651 S, Cliff Drive<br>Cottonwood, AZ 86326  | 94                          | ೮                              | ,                            | 4,925.00                           | 13,390.00  | 18,315.00                        | ន   |                 | 4,531.95       | 13,783.05       | 18,315.00 |
|  |                             |                                | 70.000                       | CEC                                | in the second state                                    | . 645 704 74 11                  | 1 00 Ed 00 E 00   |                 |                |                 |           |
| ASSECTED CLAIM: CLAIMENTS PROTOTY CLAIM CONSISTS OF WESTS OF SEASON CONTROL OF A SECTION CLAIMEN CLAIMENT SPORT OF A SECTION CLAIMEN CLAIMENT OF A SECTION CLAIMEN CLAIMEN CHAINEST OF A SECTION CLAIMEN CLAIMEN CLAIMEN CHAINEST OF A SECTION CLAIMEN | arm consist                 | or wages of                    | 1 \$2,530.79 8               | and PIO and S                      | 0800/hr v 13 2   | 3 \$15,784.21, II                | Wages of \$2,530.79 and PTO and sick time totaling \$15,784.21, ilmited to \$4,925.00 | 1 (\$21 0899/h  | r v 1 54 acer  | rate v          |           |
| 6.42) \$208.51; Totaling \$4,531.95  | ng \$4,531.9                | 5                              | 3/pay A 1.3p                 | 120 01 1 (60                       | 2.01 A 1116600.  | ן מכחותמו ומוכ                   | 1,152.00, 00.1  |                 | 10.1           | an and          |           |

1.562.13 2,000.00 4,060.00 13,397.00 2,385,64 Total 11,172.00 254.45 317.60 755.47 452.10 Unsecured Modified Claim 2,225.00 1,244.53 1,244.53 3,607.90 2,131.19 Priority \$838.66; Totaling \$3,607.90 based Secured The remaining balance claimed \$755.47 of unsupported waiting week and PTO earned outside 90 days was reclassified to unsecured Asserted Claim: Claimant's priority claim consists of wages of \$1,531.20 and PTO totaling \$854.44

Modified Claim: Wages claimed totaling \$1,531.20 (\$13.20/hr x 116 hrs), PTO (\$13.20/hr x 7.08 accrual rate x 6.42) \$599.99; Totaling \$2,131.19

The remaining balance claimed \$254.45 of PTO earned outside 90 days was reclassified to unsecured Modified Debtor Asserted Claim: Claimant's priority claim consists of \$0.00 | Abserted Claim: Wages totaling \$960.00 (\$8.00/hr x 120 hrs), PTO (\$8.00/hr x 5.54 accrual rate x 6.42) \$284.53; Totaling \$1,244.53 based Classification Modified Claim: Wages claimed totaling \$960.00 (\$8.00 x120hrs); PTO (\$8.00/hr x 5.54 accrual rate x 6.42) \$284.53; Totaling \$1,244.53 **NWA** ¥× ×Χ ပ္ပ S The remaining balance claimed \$393.05 of PTO and sick earned outside 90 days was reclassified to unsecured Asserted Claim: Claimant's priority claim consists of wages of \$960.00, \$320.00 for waiting week and PTO totaling \$720.00 Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation Modified Claim: Wages claimed totaling \$2,769.24 (\$1,846.16/pay x 1.5prds); PTO (\$23.08/hr x 5.66 accrual rate x 6.42) on review and reconciliation to debtors' records
The remaining balance claimed \$317.60 of PTO earned outside 90 days was reclassified to unsecured The remaining balance claimed \$452.10 of PTO earned outside 90 days was reclassified to unsecured 2,000.00 4,060.00 2,385.64 13,397.00 Total Claim Asserted with Incorrect Priority Status Unsecured The remaining balance \$11,172.00 of pre-paid tuition was reclassified to unsecured Asserted Claim: Claimant claimed balance of pre-paid tuition Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6) 2,000.00 4,060.00 13,397.00 2,385.64 Priority Secured on review and reconciliation to debtors' records Asserted TBS ED Debtor ΧX TBS TBS TBS Claim Number 296 220 28 16 277 HCR 85 Box 8744 Country Road 30-C Name of Claimant and Address Running Springs, CA 92382-2722 Charlotte and Anthony Adamis Patricia Michelle Cardinaletti Bonners Ferry, ID 83805 Scott Cook P.O. Box 1628 Postfalls, ID 83877 Karen Cartwright HCR-01 Box 245 Naples, ID 83847 Kingslow, NY 12401 42 Josephine Ave Daniel Casella P.O. Box 2722

|  |                  | ַ              | aim Assert    | ed with Incor  | Claim Asserted with Incorrect Priority Status                            | atus               |                                   | Mo             | <b>Modified Claim</b> |                    |          |
|--|------------------|----------------|---------------|----------------|--|--------------------|-----------------------------------|----------------|-----------------------|--------------------|----------|
| Name of Claimant and Address   | Claim            | Asserted       | Secured       | Priority       | linsecured   | Total              | Modified Debtor<br>Classification | Secured        | Priority              | Unsecured          | Total    |
|  |                  |                |               |                |  |                    |                                   | 50.50          |                       |                    |          |
| Randena L. Cook<br>HC1 Box 412<br>Naples, ID 83847   | 522              | RMA            | ı             | 3,753.86       | •  | 3,753.86           | NWA                               | •              | 1,576.39              | 2,177.47           | 3,753.86 |
|  |                  |                |               |                |  |                    |                                   |                |                       |                    |          |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,023.30, PTO totaling \$2,610.32, and 401(k) totaling \$120.24   | aim consist      | s of wages of  | \$1,023.30,   | PTO totaling § | \$2,610.32, and 4  | 101(k) totaling \$ | 120.24                            |                |                       |                    |          |
| Modified Claim: Wages claimed totaling \$1,024.16 (\$11.84 x 86.5 hrs); PTO (\$11.84/hr x 5.67 accrual rate x 6.42) \$430.99; 401(k) (\$113.66 + \$7.58 = \$121.24); Totaling \$1,576.39         | ng \$1,024.      | 16 (\$11.84 ×  | 86.5 hrs); PT | 0 (\$11.84/hr  | x 5.67 accrual r   | ate x 6.42) \$430  | 3.99; 401(k) (\$113.66            | + \$7.58 = \$1 | 121.24); Total        | ing \$1,576.39     |          |
| The remaining balance claimed \$2,177.47 of PTO earned outside 90 days was reclassified to unsecured   | se claimed       | \$4,177.47 OI  | r lo earned   | ontside an da  | ays was reclass  | ned to unsecur     | De la                             |                |                       |                    |          |
| Marlene Cote PO Box 7197 Bix Box 1 ake CA 02315  | 700              | , a            |               | 6 043 76       |  | 8 043 76           | 8                                 |                | 1 362 24              | 2 581 52           | 6 043 76 |
| Asserted Claim: Claimant's priority claim provided no  | aim provide      | modans ou p    | ng documer    | tation showin  | supporting documentation showing basis for calculation                   | lation             | 3                                 |                |                       |                    |          |
| Modified Claim: Wages claimed totaling \$2.433.26 (\$1,622.17/pay x 1.5prds); PTO (\$20.2771/hr x 13.24 accrual rate x 6.42) \$1,723.56; Sick (\$20.2771/hr x 1.54 accrual                       | ng \$2,433.2     | 26 (\$1,622.17 | /pay x 1.5pr  | ds); PTO (\$20 | .2771/hr x 13.2  | 4 accrual rate x   | 6.42) \$1,723.56; Sick            | (\$20.2771/    | ır x 1.54 accı        | ual                |          |
| rate x 6.42) \$205.42; Totaling \$4,362.24 based on review and reconciliation to debtors' records  | Totaling \$4     | ,362.24 base   | ed on review  | and reconcilia | ation to debtors'  | records            |                                   |                |                       |                    |          |
| The remaining balance claimed \$2,581.52 of PTO earned outside 90 days was reclassified to unsecured   | e claimed        | \$2,581.52 of  | PTO earned    | outside 90 da  | ays was reclassi   | fied to unsecure   | þe                                |                |                       |                    |          |
|  |                  |                |               |                |  |                    |                                   |                |                       |                    |          |
| Patrick Craig<br>P.O. Box 1010<br>Sagle, ID 83860  | 14               | TBS            | -             | 8,255.81       | ,  | 8,255.81           | NWA                               |                | 3,181.80              | 5,074.01           | 8,255.81 |
| Asserted Claim: Claimant's priority claim provided no  | i<br>aim provide | d no supporti  | na documer    | tation showin  | supporting documentation showing basis for calculation                   | lation             |                                   |                |                       |                    |          |
| Modified Claim: Wages claimed totaling \$2,307.69 (\$1,538.46/pay x 1.5prds); PTO (\$19,23075/hr x 7.08 accrual rate x 6.42) \$874.11; Totaling \$3,181.80 based                                 | ng \$2,307.6     | 39 (\$1,538.46 | 3/pay x 1.5pr | ds); PTO (\$19 | .23075/hr x 7.0  | 8 accrual rate x   | 6.42) \$874.11; Totali            | ng \$3,181.80  | ) based               |                    |          |
| The remaining balance claimed \$5,074.01 of PTO earned outside 90 days was reclassified to unsecured   | e claimed        | \$5,074.01 of  | PTO earned    | outside 90 da  | ays was reclassi   | fied to unsecure   | þe                                |                |                       |                    |          |
|  |                  |                |               |                |  |                    |                                   |                |                       |                    |          |
| Ryan Crochiere<br>4325 Calle Mejillones<br>San Dieno, CA 92130   | 387              | γ.             |               | 2 924 00       |  | 2 924 00           | g                                 | •              | 1 931 52              | 992 48             | 2 924 00 |
| Accepted Claim: Claimant's priority claim provided no  | apinoso mie      | tronging of b  | Jemi Job pu   | tation chowin  | e inporting documentation chousing basis for calculation                 | lation             | 3                                 |                |                       |                    |          |
| Modified Claim: Wages claimed totaling \$1,440.00 (\$12/hr x 120hrs); PTO (\$12/hr x 4.99 accrual rate x 6.42) \$384.73; Sick (\$12/hr x 1.39 accrual rate x 6.42) \$107.09; Totaling \$1,931.52 | ng \$1,440.0     | 0 (\$12/hr × 1 | 20hrs); PTC   | (\$12/hr × 4.9 | 9 accrual rate x   | 6.42) \$384.73;    | Sick (\$12/hr x 1.39 a            | crual rate x   | 6.42) \$107.09        | 9; Totaling \$1,9: | 31.52    |
| based on review and reconciliation to debtors' records   | reconciliati     | on to debtors  | records       |                |  |                    |                                   |                |                       |                    |          |
| The remaining balance claimed \$992  | se claimed       |                | TO and sick   | earned outsid  | .48 of PTO and sick earned outside 90 days was reclassified to unsecured | reclassified to u  | nsecured                          |                |                       | -                  |          |
|  |                  |                |               |                |  |                    |                                   |                |                       |                    |          |
| Neal Davis<br>1313 Division B<br>Sandpoint, ID 83864-6280  | 480              | TBS            |               | 4,925.00       | 770.17   | 5,695.17           | NWA                               |                | 3,659.83              | 2,035.34           | 5,695.17 |
| Asserted Claim: Claimant's priority claim consists of wages of \$2 875 60 and PTO totaling \$2 819 57 limited to \$4 925 00  | aim consist      | s of wages of  | \$2 875 60 2  | iletot OTO bor | ng \$2 819.57 li   | mited to \$4 925   | _00                               |                |                       |                    |          |
| Modified Claim: Wages claimed totaling \$2,654.40 (\$22.12/hr x 120 hrs): PTO (\$22.12/hr x 7.08 accruair rate x 6.42) \$1,005.43. Totaling \$3,659.83   | ng \$2,654.4     | 40 (\$22.12/hr | x 120 hrs);   | PTO (\$22.12/  | hr x 7.08 accrua   | rate x 6.42) \$1   | .005.43: Totaling \$3,0           | 559.83         |                       |                    |          |
| The remaining balance claimed \$1,265.17 of PTO earned outside 90 days was reclassified to unsecured   | se claimed       | \$1,265.17 of  | PTO earned    | outside 90 da  | ays was reclass  | fied to unsecur    | pe                                |                |                       |                    |          |
|  |                  |                |               |                |  |                    |                                   |                |                       |                    |          |
|  |                  |                |               |                |  | 1                  |                                   |                |                       |                    |          |

|  |              | ซี                                | aim Asserte                   | d with Incorr   | Claim Asserted with Incorrect Priority Status   | atns  |   | Wo                             | Modified Claim |                 |          |
|--|--------------|-----------------------------------|-------------------------------|-----------------|---|---|---|--------------------------------|----------------|-----------------|----------|
| Name of Claimant and Address   | Claim        | Asserted<br>Debtor                | Secured                       | Priority        | Unsecured   | Total   | Modified Debtor<br>Classification   | Secured                        | Priority       | Unsecured       | Total    |
| Doreen DeNigris<br>PO Box 2618<br>Running Springs, CA 92382  | 553          | cs                                |                               | 4,925.00        |   | 4,925.00  | cs  | ,                              | 4,197.38       | 727.62          | 4,925.00 |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| Asserted Claim: Claimant's priority claim consists of wage   | m consists   | of wages of                       | \$2,872.80 a                  | nd PTO and s    | s of \$2,872.80 and PTO and sick time totaling \$2,052.20   | g \$2,052.20  |   |                                |                |                 |          |
| Modified Claim: Wages claimed totaling \$2,873.13 (\$1,91  | g \$2,873.1  | 3 (\$1,915.42                     | /pay x 1.5prc                 | ds); PTO (\$23  | .94/hr x 7.08 ac  | crual rate x 6.4.   | 5.42/pay x 1.5prds); PTO (\$23.94/hr x 7.08 accrual rate x 6.42) \$1,088.76; Sick (\$23.94/hr x 1.54 accrual  | 23.94/hr x 1.5                 | 4 accrual      |                 |          |
| rate x 6.42) \$236.09; Totaling \$4,197.38.  | otaling \$4, | 197.38.                           |                               |                 |   |   |   |                                |                |                 |          |
| maining balance  | e claimed \$ | \$727.62 of P                     | TO and sick                   | earned outsid   | e 90 days was   | The remaining balance claimed \$727.62 of PTO and sick earned outside 90 days was reclassified to unsecured   | nsecured  |                                |                | -               |          |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| Joshua Douglas<br>22 Morgan Circle<br>St. Johnsbury, VT 05819  | 290          | NAB                               | ,                             | 3,581.63        |   | 3,581.63  | NAB   | ,                              | 2,630.65       | 950.98          | 3,581.63 |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| Asserted Claim: Claimant's priority claim consists of wage<br>Modified Claim: Wages claimed totaling \$1.454.32: PTO (   | m consists   |                                   | \$1,454.32, F<br>22/hr x 12.3 | 2 accrual rate  | x 6.42) \$1045  | ne totaling \$660<br>63: Sick (\$13.22  | ss of \$1,454.32, PTO of \$1,692.96 and sick time totaling \$660.79 (which total more than claimed amount)  <br>\$13.22/hr x 12.32 accrual rate x 6.42) \$1045.63: Sick (\$13.22/hr x 1.54 accrual rate x 6.42) \$130 70. Totaling                  | than claimed<br>e x 6.42) \$13 | f amount)      | 32.630.65       |          |
| The remaining balance claimed \$950.98 of PTO and sick earned outside 90 days was reclassified to unsecured  | s claimed \$ |                                   | TO and sick                   | earned outsid   | e 90 days was   | reclassified to un  | nsecured  |                                |                |                 |          |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| Eric Doyle<br>PO Box 6946<br>Crestline, CA 92325   | 44           | SS                                | ,                             | 3,063.00        | 1   | 3,063.00  | so  | 1                              | 2,021.44       | 1,041.56        | 3,063.00 |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| Asserted Claim: Claimant's priority claim consists of wage Modified Claim: Wages and overtime claimed totaling \$1   | m consists   | of wages an                       | od overtime c                 | of \$1,476.00 a | ind PTO and sic   | Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,476.00 and PTO and sick time totaling \$1,587.00 Modified Claim: Wages and overtime claimed totaling \$1,476.00 (\$12.00/hr x 112/hrs = \$1.344.00 plus OT \$18.00/hrs x 4/hrs = \$ | ss and overtime of \$1,476.00 and PTO and sick time totaling \$1,587.00 476.00 (\$12,00/hr x 112)hrs = \$1,344.00 nlus OT \$18,00/hrs x 4hrs = \$50,00);  | Oouble OT \$3                  | 4.00/hr x 2.5  | hrs = \$60.00); |          |
| 2/hr x 5.54 accr   | ual rate x ( |                                   | 0; Sick (\$12/                | hr x 1.54 accn  | ual rate x 6.42)  | PTO (\$12/hr x 5.54 accrual rate x 6.42) \$426.80; Sick (\$12/hr x 1.54 accrual rate x 6.42) \$118.64; Totaling \$2,021.44  | ng \$2,021.44.  |                                |                |                 |          |
| maining balance  | s claimed \$ | \$1,041.56 of I                   | PTO and sic                   | k earned outs   | ide 90 days wa  | The remaining balance claimed \$1,041.56 of PTO and sick earned outside 90 days was reclassified to unsecured   | nnsecured   |                                |                |                 |          |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| Craig Dyberg PO Box 1371 Punning Springs CA 9282   | 25.3         | ő                                 | 1                             | 3 453 31        |   | 3 453 34  | É   |                                | 1 620 72       | 1 823 50        | 3 453 31 |
| 7076 4   | 202          | 3                                 |                               | 0,400.01        |   | 10.504  | 3   | '                              | 1,020.12       | 60.020,1        | 0,450.0  |
| Asserted Claim: Claimant's priority claim provided limited Modified Claim: Wages claimed totaling \$1 182 00 (\$9 85   | m provided   | d limited support of (\$9 85/hr x | porting docui                 | mentation sho   | supporting documentation showing basis for calculation the x 100hrs. PTO (\$9.85/hr x 7.08 accural rate x 6.42) | calculation   | Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation   | 2 hased                        |                |                 |          |
| on review and reconciliation to debtors' records   | iation to de | shtors' record                    | ls s                          |                 |   |   |   | 3                              |                |                 |          |
| maining balance  | s claimed §  | \$1,823.59 of I                   | PTO earned                    | outside 90 da   | ys was reclass  | The remaining balance claimed \$1,823.59 of PTO earned outside 90 days was reclassified to unsecured  | pe  |                                |                |                 |          |
|  |              |                                   |                               |                 |   |   |   |                                |                |                 |          |
| E.S. Babcock & Sons, Inc.<br>PO Box 432<br>Riverside , CA 92502-0432   | 517          | ß                                 |                               | 1,113.24        | ,   | 1,113.24  | S   | ,                              | 1              | 1,113.24        | 1,113.24 |
|  |              | 1                                 |                               | 70 90 100000    | 4 440 04  |   |   |                                |                |                 |          |
| Asserted Claim: Claimants priority claim consists of contracted services performed of § 1, 113,24 Modified Claim: \$1,113,24 of contracted services does not qualify as a priority claim under U.S.C | d services   | does not que                      | alify as a pric               | ority claim und | l, 113.24<br>ler U.S.C. §507  | (a)(3) and was I  | Asserted Claim: Standards priority claim consists of contracted services performed of a 1, 113.24 Modified Claim: \$1,113.24 of contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured. | red.                           |                |                 |          |
| Darrell Ellison<br>3702 Belgrade   | 8            | . H                               |                               | 400 46          |   | 97  | og F  |                                | 7 7 2 4 6 6    | 2 264 60        | 4 400 46 |
| 240  | 66           | 2                                 | •                             | 4,400.10        |   | 7,4   | 153 50  |                                | 1,130.30       | 3,204.00        | 1,100    |

16,282.15 1.890.00 4,884.28 1,745.39 4,214.84 Total 11,357.15 1,680.66 400.92 1,164.05 547.31 Unsecured 2,534.18 Modified Claim: Wages claimed totaling \$2,555.49 (\$1,703.66/pay x 1.5prds); PTO (\$21.2958/hr x 7.08 accrual rate x 6.42) \$967.97; Sick (\$21.2958/hr x 7.08 accrual rate x 6.42) \$196.77; Totaling \$3,720.23 based on review and reconciliation to debtors' records Modified Claim 4,925.00 3,720.23 1,198.08 1,489.08 Priority Modified Claim: \$4,925.00 was the maximum amount allowed as an unsecured priority under U.S.C. §507(a)(3); Wages of \$3,273.50 (\$2,482.33/pay x 1.5prds); \$355.67; Sick (\$10/hr x 1.05 accrual Secured Modified Claim: Wages claimed totaling \$1,135.56 ((\$12,75/hr x 280hrs = \$3,570.00 plus \$12,75/hr x 80hrs x 10% = \$102.00) x 39.47%); based PTO (\$8.61/hr x 31.0166 accrual rate x 6.42) \$1,714.48; Sick (\$8.61/hr x 1.54 accrual rate x 6.42) \$306.65; Totaling \$5,744.63 based **Modified Debtor** Classification ΝWΑ ΑMZ NAB NAB SS The remaining balance claimed \$1,164.05 of PTO and sick earned outside 90 days was reclassified to unsecured on review and reconciliation to debtors' records

The remaining balance claimed \$7,953.95 of PTO and sick earned outside 90 days was reclassified to unsecured The remaining balance claimed \$547.31 of PTO and sick earned outside 90 days was reclassified to unsecured The remaining balance claimed \$400.92 of PTO earned outside 90 days was reclassified to unsecured Modified Claim: Wages claimed totaling \$775.00 (\$10/hr x 77.5hrs = \$775.00); PTO (\$10/hr x 5.54 accrual rate x 6.42) 16,282.15 1,745.39 4,214.84 1,890.00 4,884.28 Asserted Claim: Claimant's priority claim consists of wages, PTO & sick of \$12,878.95 with limited support provided Total Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation Asserted Claim: Claimant's priority claim consists of wages of \$733.19 and PTO and sick time totaling \$1,012.20 Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation Claim Asserted with Incorrect Priority Status The remaining balance claimed \$3,264.60 of wages earned was reclassified to unsecured 3,403.20 Unsecured 1,745.39 4,214.84 12,878.95 1,890.00 4,884.28 Priority Secured on review and reconciliation to debtors' records Asserted Debtor NWA NWA NAB NAB છ rate x 6.42) \$67.41; Totaling \$1,198.08 Claim Number 425 489 356 581 99 Name of Claimant and Address Bonners Ferry, ID 83805 Crestpark, CA 92326 Lyndonville, VT 05851 Gregory Gallagher 2004 VT RT SA Orleans, VT 05860 Sandpoint, ID 83864 Louise Gaboriault Candy Forrester P.O. Box 2138 Jackie Fussell P.O. Box 691 P.O. Box 45 Lisa Foodim PO Box 198

Exhibit C

5,925.00 2,944.95 3,602.80 34,980.82 4,067.80 Total 322.46 32,755.82 758.73 1,310.71 Unsecured 3,728.60 Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,964.25, PTO and sick time totaling \$658.24, and unreimbursed medical expenses of \$322.46

Modified Claim: Wages and OT claimed totaling \$1,964.25 (\$14.55/hr x 120 hrs = \$1,746.00 plus OT \$21.825/hr x 10 hrs OT = \$218.25); PTO (\$14.55/hr x 35.69 accrued hrs)

\$519.29; Sick (\$14.55/hr x 9.55 accrued hrs) \$138.95; Totaling \$2.622.49 rate Asserted Claim: Claimant's priority claim consists of wages and overtime, PTO and sick time and employee flexible spending

Modified Claim: Wages and OT claimed totaling \$1,689.75 (\$1,680.00 plus OT \$19.50/hr x 6.25 hrs = \$121.88 less deductions of \$108.13; PTO (\$13/hr x 7.08 accrual r x 6.42) \$590.90; Sick (\$13/hr x 1.54 accrual rate x 6.42) \$129.53; employee flexible spending \$120.00; Totaling \$2,534.18

The remaining balance claimed \$1,680.66 of PTO and sick earned outside 90 days were reclassified to unsecured Modified Claim 2,225.00 2,196.40 2,622.49 2,292.09 3,309.07 Priority Modified Claim: Wages claimed totaling \$1,662.40 (\$1,108.27/pay x 1.5prd = \$1,662.40); PTO (13.8534/hr x 7.08 accrual rate x 6.42) \$629.69; Totaling 2,292.10 Secured Modified Claim: Wages claimed totaling \$1,593.00 (\$1,062.00/pay.x 1.5prds); PTO (\$13.275/hr x 7.08 accrual rate x 6.42) \$563.92; Totaling \$2,196.40 Asserted Claim: Claimant's priority claim consists of wages of \$2,400.00 and PTO totaling \$1,667.80

Modified Claim: Wages claimed totaling \$2,400.00 (\$20.00/hr x 120hrs); PTO (\$20.00/hr x 7.08 accrual rate x 6.42) \$909.07; Totaling \$3,309.07

The remaining balance claimed \$758.73 of PTO earned outside 90 days was reclassified to unsecured **Modified Debtor** Classification XX NWA ΑM ΑW g Asserted Claim: Claimant's priority claim consists of wages of \$1,593.00 and PTO totaling \$ 3,332.00 based on limited support The remaining balance claimed \$322.46 of unreimbursed medical expenses was reclassified to unsecured The remaining balance claimed \$2,728.60 of PTO earned outside 90 days was reclassified to unsecured The remaining balance claimed \$1310.71 of PTO earned outside 90 days was reclassified to unsecured 5,925.00 3,602.80 4,067.80 2,944.95 34,980.82 Claim Asserted with Incorrect Priority Status 1,000.00 Unsecured Asserted Claim: Claimant's priority claim consists of wages of \$1,662.40 and PTO totaling \$1,940.40 unsecured Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6) The remaining balance \$32,755.82 of pre-paid tuition was reclassified to 4.067.80 4,925.00 3,602.80 34,980.82 2,944.95 Priority Secured Asserted Claim: Claimant claimed balance of pre-paid tuition Asserted Debtor ¥X ΑX TBS TBS 빙 Number Claim 603 408 229 608 Name of Claimant and Address -aguna Niguel, CA 92677 Randy L. Guinard-Bacon Suzanne Marie Glasoe 643 Meadowwood Road 27770 Homestead Rd 9566 Bull Lake Road Sandpoint, ID 83864 Sandpoint, ID 83864 Robert Goldworm 1402 Lake Street Troy, MT 59935 Dover, ID 83825 Glenn Gottfried P.O. Box 544 Ernie Garza

|  | '                      | Ö                             | aim Asserte     | d with Incorre  | Claim Asserted with Incorrect Priority Status | ıtus  |   | Š              | Modified Claim |                   |          |
|--|------------------------|-------------------------------|-----------------|-----------------|---|---|---|----------------|----------------|-------------------|----------|
| CI Name of Claimant and Address Nur  | Claim<br>Number        | Asserted<br>Debtor            | Secured         | Priority        | Unsecured                                     | Total   | Modified Debtor<br>Classification   | Secured        | Priority       | Unsecured         | Total    |
|  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
| Tavon Harris PO Box 2568 Lake Arrowhead, CA 92352  | 236                    | SS                            | •               | 2,097.72        |   | 2,097.72  | cs  |                | 1,509.33       | 588.39            | 2,097.72 |
|  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
| Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation of wages and/or PTO  | rovided                | limited supp                  | porting docui   | mentation sho   | wing basis for c                              | alculation of wa  | ages and/or PTO   | 1000           |                |                   | 9        |
| Modified Claim: Wages and overtime claimed totaling \$1,100.25 (\$9.00/hr x 120hrs = \$1,080.00 plus OI \$13.50/hr x 1.5hrs = \$20.25); P1O (\$9.00/hr x 5.54 accrual rate x 6.42) \$220.10;   | ned tota               | ling \$1,100.                 | 25 (\$9.00/hr   | x 120hrs = \$1  | O snid 00.080,                                | \$13.50/hr x 1  | 5hrs = \$20.25); P10  | \$9.00/hr x 5  | .54 accrual r  | ate x 6.42) \$320 | 7.10;    |
| Sick (\$9.00nr x 1.34 acctual rate x 6.42) 868.36; I ofaling \$1,909.33 based on review and reconciliation to debtors reconciliation to debtors reconciliation to debtors reconciliation to unsecured.  The remaining balance claimed \$588.39 of PTO and sick earned outside 90 days was reclassified to unsecured. | x 6.42)                | \$88.39 of PT                 | TO and sick     | earned outside  | eview and reco                                | eclassified to ur   | olors records<br>nsecured   |                |                |                   |          |
|  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
| Anne Hinsley<br>6552 Jackson<br>Bonners Ferry, ID 83805 5  | 557                    | RMA                           | 1               | 5,743.69        | ,   | 5,743.69  | RMA   | •              | 4,291.52       | 1,452.17          | 5,743.69 |
|  | $\exists$              |                               |                 |                 |   |   |   |                |                |                   |          |
| Asserted Claim: Claimant's priority claim consists of wages of \$2,501.40 and PTO totaling \$3,242.29  | onsists                | of wages of                   | \$2,501.40 a    | nd PTO totalin  | ng \$3,242.29                                 |   | 100 604 TO 1011   | 0.00           |                |                   |          |
| Modified Claim: Wages claimed totaling \$2,367.46 (\$21.3021/Inf x 120nfs); PTO (\$21.3021/Inf x 12.31 accrual fate x 0.4zeroned). The remaining balance claimed \$1,452.17 of PTO earned outside 90 days was reclassified to unsecured.   | 1,387.4c               | 1,452,17 of I                 | PTO earned      | outside 90 day  | vs was reclassif                              | .3021/fif x 120fts); PTO (\$21.3021/fif x 12.31 accfual fate x 0.42) 17 of PTO earned outside 90 days was reclassified to unsecured | 42) \$1,704.00, Totaling \$4,291.32   | 19 \$4,291.32  |                |                   |          |
|  | $\parallel$            |                               |                 |                 |   |   |   |                |                |                   |          |
| Douglas Hirsch   |                        |                               |                 |                 |   |   |   |                |                |                   |          |
| 3805   | 646                    | RMA                           | ı               | 583.10          | ı   | 583.10  | RMA   | 1              | 296.30         | 286.80            | 583.10   |
|  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
| Asserted Claim: Claimant's priority claim consists of PTO totaling \$583.10  | onsists                | of PTO total                  | ling \$583.10   |                 |   |   |   |                |                |                   |          |
| ed Claim: PTO claimed totaling \$296.30 (\$8.33/hr x 5.54 accrual rate x 6.42)  The remaining balance claimed \$286.80 of PTO eamed outside 90 days was reclassified to unsecured  | 5.30 (\$8<br>rimed \$7 | .33/hr x 5.54<br>786.80 of PT | 1 accrual rate  | e x 6.42)       | was reclassifie                               | d to unsecured  |   |                |                |                   |          |
| 6  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
|  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
| Evenlyn Holloway<br>15122 Chasehill<br>Missouri City, TX 77489   | 100                    | TBS                           | 1               | 3,875.00        |   | 3,875.00  | TBS ED  | •              | 1              | 3,875.00          | 3,875.00 |
| Asserted Claim: Claimant's priority claim consists of contracted services performed of \$3,875,00  | onsists                | of contracte                  | d services p    | arformed of \$3 | 3,875,00                                      |   |   |                |                |                   |          |
| Modified Claim: \$3,875.00 of contracted services does   | ervices (              |                               | alify as a pric | ority claim und | er U.S.C. §507(                               | (a)(3) and was r  | not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured | red.           |                |                   |          |
| Morris Hubbard<br>104 Woodbury Lane  |                        |                               |                 |                 |   |   |   |                |                |                   |          |
|  | 414                    | NAB                           | ,               | 3,334.52        |   | 3,334.52  | NAB   |                | 2,679.25       | 655.27            | 3,334.52 |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,615.38 and PTO totaling \$1,719.14 based on limited support and reconciliation to debtors' records Modified Claim: Wages claimed totaling \$1,515.38 (\$13.4515.45 v.13) have been been been been been been been be                               | onsists                | of wages of                   | \$1,615.38 a    | nd PTO totalir  | ng \$1,719.14 ba                              | sed on limited  | Support and reconcilis  | ation to debto | ors' records   |                   |          |
| The remaining balance claimed \$655.27 of PTO earned outside 90 days was reclassified to unsecured   | imed \$€               | 655.27 of P                   | TO earned o     | utside 90 days  | was reclassifie                               | ed to unsecured   | 1   | 75,010.50      |                |                   |          |
|  | +                      |                               |                 |                 |   |   |   |                |                |                   |          |
| Terie Huster 7910 Appotamox Dr   | 2                      | 5                             |                 | 0000            |   | 000   | HOW.  |                | 2 524 74       | 0 0 0 0 0 0       | 90       |
|  | 2                      | MGM                           |                 | 0,000.00        | •   | 0,000.00  | MOM   | -              | 3,324.14       | 2,040.34          | 2,200.00 |
|  |                        |                               |                 | ******          |   |   |   |                |                |                   |          |

Exhibit C

4,400.00 2,888.76 7,140.64 2,230.76 2,923.81 Total Modified Claim: Wages claimed totaling \$2,000.73 (\$18.03/hr x 116hrs plus reimbursement of \$105.01 less deductions of \$192.47); PTO (\$18.03/hr x 5.32 accrual rate x 6.42) \$615.80 Sick (\$18.03/hr x 1.16 accrual rate x 6.42) \$134.27; Totaling \$2,750.80 903.32 557.03 4,400.00 2,404.09 173.07 Unsecured Modified Claim: Wages claimed totaling \$3,379.64 (\$1,919.76/pay x 1.5prds = \$2,879.64 plus compensation \$500.00); PTO (\$24.52/hr x 7.08 accrual rate x 6.42) \$1,114.49; Modified Claim 4,736.55 1,673.73 Priority 1,985.44 2,750.74 Modified Claim: Wages claimed totaling \$1,440.00 (\$12.00/hr x 120 hrs); PTO (\$12.00/hr x 5.54 accrual rate x 6.42) \$426.80; Sick (\$12.00/hr x 1.54 accrual rate x 6.42) \$118.64; Totaling \$1,985.44 based on review and reconciliation to debtors' records Secured Modified Claim: Wages claimed totaling \$2,942.31 (\$1,961.54/pay x 1.5prds); PTO (\$24.52/hr x 3.70 accrual rate x 6.42) \$582.43; Totaling \$3,524.74 Asserted Claim: Claimant's priority claim consists of contracted services performed of \$4,400.00 | | | | Modified Claim: \$4,400.00 of contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured Modified Debtor Classification TBS ED MGMT ΑM NAB 띵 The remaining balance claimed \$1,724.43 of PTO and sick earned outside 90 days was reclassified to unsecured The remaining balance claimed \$903.32 of PTO and sick earned outside 90 days were reclassified to unsecured The remaining balance claimed \$173.07 of PTO and sick earned outside 90 days were reclassified to unsecured Asserted Claim: Claimant's priority claim consists of wages of \$2,230.76 | Modified Claim: Wages claimed totaling \$1,667.73 per returned severance check

The remaining balance claimed \$557.03 of wages earned outside 90 days was reclassified to unsecured The remaining balance claimed \$2,043.34 of PTO earned outside 90 days was reclassified to unsecured 7,140.64 2,230.76 2,888.76 4,400.00 2,923.81 Total Asserted Claim: Claimant's priority claim consists of wages of \$3,379.64, PTO and sick time totaling \$3,081.34 Asserted Claim: Claimant's priority claim consists of wages of \$2,000.73; PTO and sick time totaling \$923.09; Claim Asserted with Incorrect Priority Status 679.66 Asserted Claim: Claimant's priority claim consists of wages of \$1,961.54 and PTO totaling \$3,606.54 Asserted Claim: Claimant's priority claim consists of wages, PTO and sick time totaling \$2,888.76 2,230.76 6,460.98 4,400.00 2,888.76 2,923.81 Priority Sick (\$24.52/hr x 7.08 accrual rate x 6.42) \$242.42; Totaling \$4,736.55. Asserted Debtor TBS NAB TBS ပ္ပ 빙 Claim Number 675 200 475 572 101 Name of Claimant and Address 4400 East W. Highway, APT 932 Lake Arrowhead, CA 92352 Bethesda, MD 20814-4515 Sandpoint, ID 83864-1640 Houston, TX 77015-2763 845 Old Franconia Road 12905 Woodforest #504 Bethlehem, NH 03574 Margaret Hutmatcher 515 Pine St, Suite 1 Dawn James Lauren Kahn Beverly Kee PO Box 465 Barry Jones

|   |                             | ວັ                         | aim Asserte                  | d with Incorr                                     | Claim Asserted with Incorrect Priority Status  | ıtus                              |  | Mo             | <b>Modified Claim</b> |           |          |
|---|-----------------------------|----------------------------|------------------------------|---|--|-----------------------------------|--|----------------|-----------------------|-----------|----------|
|   | Claim                       | Asserted                   |                              | :   | •  |                                   | Modified Debtor  |                | ć                     |           | ļ        |
| Name of Claimant and Address  | Number                      | Debtor                     | Secured                      | Priority  | Unsecured  | lotai                             | Classification   | Secured        | Priority              | Onsecured | -013     |
| James and Sharon Koshak<br>3401 Deer Ridge Drive<br>Danville, CA 94506  | 144                         | TBS                        |                              | 5,605.00  | 1  | 5,605.00                          | NWA  | 1              | 2,225.00              | 3,380.00  | 5,605.00 |
|   |                             |                            |                              |   |  |                                   |  |                |                       |           |          |
| Asserted Claim: Claimant claimed balance of pre-paid tuition  Modified Claim: \$2 225 00 was allowed as an usecured priority under U.S.C. \$507/ay6)  | ance of pre                 | -paid tuition              | tv under 11 S                | C 8507/aY6  |  |                                   |  |                |                       |           |          |
| The remaining balance \$3,380.00  | e \$3,380.0                 | ) of pre-paid              | tuition was r                | of pre-paid tuition was reclassified to unsecured | nnsecured  |                                   |  |                |                       |           |          |
|   |                             |                            |                              |   |  |                                   |  |                |                       |           |          |
| Carol Koukoutsis<br>220 Elm St<br>St. Johnsbury, VT 05819   | 415                         | S                          | 1                            | 2,838.30  | ,  | 2,838.30                          | NAB  |                | 1,958.62              | 879.68    | 2,838.30 |
| Asserted Claim: Claimant's priority claim consists  | im consists                 | of wages an                | d overtime o                 | of \$1,526.82; F                                  | of wages and overtime of \$1,526.82; PTO and sick time totaling \$1,311.48                                       | ne totaling \$1,3                 | 11.48  |                |                       |           |          |
| Modified Claim: Wages and OT claimed totaling \$1,526.82 (\$9.50/hr x 164.25/hrs = \$1,560.38 plus OT \$14.25/hr x 5/hrs = \$171.25 less deductions of \$104.81);   | ed totaling                 | \$1,526.82 (\$9            | .50/hr x 164                 | .25hrs = \$1,5                                    | 30.38 plus OT \$   | 314.25/hr x 5hrs                  | = \$71.25 less deduc   | tions of \$104 | .81);                 |           |          |
| PTO (\$9:50/hr x 5.54 accrual rate x 6.42) \$337.88; Sick (\$9:50/hr x 1.54 accrual rate x 6.42) \$93.92;Totaling \$1,9 The remaining balance claimed \$879.68 of PTO and sick earned outside 90 days was reclassified to unsecured   | ccrual rate<br>e claimed 9  | × 6.42) \$337.             | 88; Sick (\$9<br>70 and sick | .50/hr x 1.54 a<br>earned outside                 | e 90 days was r  | 42) \$93.92;Totaleclassified to u | aling \$1,958.62<br>nsecured   |                |                       |           |          |
|   |                             |                            |                              |   |  |                                   |  |                |                       |           |          |
| Scott Krech<br>1239 Brookside Ave<br>Redlands, CA 92373   | 40                          | TBS                        | ,                            | 3,068.00  | 1  | 3,068.00                          | S  | ı              | 1,838.90              | 1,229.10  | 3,068.00 |
|   |                             |                            | 240 00 0                     | ) Carrier O.E.O.                                  | 000 19 000   |                                   |  |                |                       |           |          |
| Asserted Claim: Claimant's priority claim consists of wages of a 1,246.00 and PTO (13hr x 7.08 accrual rate x 6.42) \$590.90; Totaling \$1,838.90 Modified Claim: Wages claimed totaling \$1,248.00 (\$13/hr x 96hrs); PTO (13/hr x 7.08 accrual rate x 6.42) \$590.90; Totaling \$1,838.90 | im consists<br>ig \$1,248.0 | or wages or 0 (\$13/hr x 9 | \$1,246.00 a<br>6hrs); PTO ( | 13/hr × 7.08 a                                    | of wages of \$1,248.00 and PTO time totaling \$1,820.00 (\$13/hr x 96hrs); PTO (13/hr x 7.08 accrual rate x 6.42 | 42) \$590.90; To                  | 1<br>staling \$1,838.90  |                |                       |           |          |
| The remaining balance claimed \$1,229.10 of PTO earned outside 90 days was reclassified to unsecured  | e claimed                   | 1,229.10 of                | PTO earned                   | outside 90 da                                     | ys was reclassi  | fied to unsecur                   | pe   |                |                       |           |          |
| 1.00  |                             |                            |                              |   |  |                                   |  |                |                       |           |          |
| John LaBounty<br>760 Elm St<br>Derby Line, VT 05830   | 554                         | NAB                        |                              | 2,190.85  | ı  | 2,190.85                          | NAB  | '              | 1,802.45              | 388.40    | 2,190.85 |
| Asserted Claim: Claimant's priority claim consists  | im consists                 | of wages of                | \$1,223.37 a                 | nd PTO and s                                      | of wages of \$1,223.37 and PTO and sick totaling \$967.48  | 7.48                              |  |                |                       |           |          |
| Modified Claim: Wages claimed totaling \$1,223.37 (\$12.74/hr x 107.72 = \$1,372.35 plus \$98.35 reimbursement less deductions of \$247.33); PTO (\$12.54/hr x 5.54   | ng \$1,223.3                | 7 (\$12.74/hr              | x 107.72 = {                 | 31,372.35 plus                                    | \$98.35 reimbu   | rsement less d                    | eductions of \$247.33)   | PTO (\$12.5    | 4/hr x 5.54 ac        | accrual   |          |
| rate x 6.42) \$453.12; Sick (\$12.74/hr x 1.54 accrual rate x 6.42) \$125.96; Lotaling \$1,802.48  The remaining balance claimed \$388 40 of PTO and sick earned outside 90 days was reclas   | Sick (\$12.7                | 4/hr x 1.54 a              | ccrual rate x                | 6.42) \$125.90<br>Pamed outsid                    | 74/hr x 1.54 accrual rate x 6.42) \$125.96; Totaling \$1,802.48  | 72.48 Leclassified to u           | nsecured   |                |                       |           |          |
|   |                             |                            |                              |   |  |                                   |  |                |                       |           |          |
| Leslie Leach<br>P.O. Box 1696<br>Bonners Ferry, ID 83805  | 664                         | NWA                        |                              | 1,716.87  | 1,078.14   | 2,795.01                          | NWA  |                | 1,010.38              | 1,784.63  | 2,795.01 |
| Accorded Claim: Claimant's priority claim consists  | im consists                 |                            | \$810.87 an                  | 4 PTO time to                                     | of water of \$810 87 and PTO time totaling \$906 00  |                                   |  |                |                       |           |          |
| Modified Claim: Wages claimed totaling \$810.87   | ng \$810.87                 | (\$9.06/hr x 8             | 9.5hrs); PT(                 | 5 (\$9.06/hr x                                    | .43 accrual rate   | e x 6.42) \$199.5                 | \$9.06/hr x 89.5hrs); PTO (\$9.06/hr x 3.43 accrual rate x 6.42) \$199.51; Totaling \$1,010.38 |                |                       |           |          |
| The remaining balance claimed \$706.49 of PTO earned outside 90 days was reclassified to unsecured  | se claimed                  | \$706.49 of P              | TO earned o                  | utside 90 day                                     | s was reclassifie  | ed to unsecured                   |  |                |                       |           |          |
|   |                             |                            |                              |   |  |                                   |  |                |                       |           |          |

6:24 PM

|  |                              |                                 | aim Asserte                  | ed with Incorr                     | Claim Asserted with Incorrect Priority Status | atus             |                                   | ₩<br>W       | Modified Claim |  |           |
|--|------------------------------|---------------------------------|------------------------------|------------------------------------|---|------------------|-----------------------------------|--------------|----------------|--|-----------|
| Name of Claimant and Address   | Claim<br>Number              | Asserted<br>Debtor              | Secured                      | Priority                           | Unsecured                                     | Total            | Modified Debtor<br>Classification | Secured      | Priority       | Unsecured  | Total     |
| Sharon Lehrer<br>7622 Candlegreen Lane<br>Houston, TX 77071  | 689                          | TBS ED                          | ı                            | 3,000.00                           | •   | 3,000.00         | TBS ED                            | ,            | ,              | 3,000.00   | 3,000.00  |
| Asserted Claim: Claimant's priority claim consists of unreimbursed medical expenses of \$3,000.00  | in consists                  | of unreimbu                     | rsed medica                  | l exnenses of                      | \$3,000,00                                    |                  |                                   |              |                |  |           |
| Modified Claim: \$3,000.00 of unreimbursed medical expenses does not qualify as a priority claim under § 507 (a) and was reclassified to unsecured.  | ursed medi                   | cal expenses                    | does not qu                  | alify as a prior                   | ity claim under                               | § 507 (a) and v  | vas reclassified to uns           | ecured.      |                |  |           |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                |  |           |
| Val Lethrud<br>P.O. Box 1545<br>Bonners Ferry, ID 83805-1545   | 653                          | TBS                             |                              | 576.00                             | 2,591.00                                      | 3,167.00         | NWA                               |              | 2,307.70       | 859.30   | 3,167.00  |
| Asserted Claim: Claimant's priority claim consists of I  | aim consists                 | of PTO tota                     | PTO totaling \$576.00        |                                    |   |                  |                                   |              |                |  |           |
| Modified Claim: Wages claimed totaling \$1,730.78 (\$1,153.85/pay x 1.5prds); PTO (\$14.4231/hr x 40hrs) \$576.92; Totaling \$2,307.70   | ng \$1,730.7                 | 78 (\$1,153.85<br>105.65        | /pay x 1.5pr                 | ds); PTO (\$14.                    | 4231/hr x 40hr                                | s) \$576.92; Tot | aling \$2,307.70                  |              |                |  |           |
| The remaining balance claimed \$859.30 of unreimbursed expenses was reclassified to unsecured  | se claimed                   | 859.30 of ur                    | reimbursed                   | expenses was                       | reclassified to                               | nusecnred        |                                   |              |                |  |           |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                |  |           |
| David & Deborah Lewy<br>18308 NE 133rd St.<br>Redmond, WA 98052-1194   | 318                          | TBS                             | •                            | 44,660.02                          | •   | 44,660.02        | RMA                               | 1            | 2,225.00       | 42,435.02  | 44,660.02 |
|  |                              | - 31.4                          |                              |                                    |   |                  |                                   |              |                |  |           |
| Asserted Claim: Claimant claimed balance of pre-paid tuition   | lance of pre<br>ed as an uni | -paid tuition                   | ity under U.S                | S.C. §507(a)(6                     |   |                  |                                   |              |                |  |           |
| The remaining balance \$42,435.02 of pre-paid tuition was reclassified to unsecured  | se \$42,435.                 | 02 of pre-paid                  | d fuition was                | reclassified to                    | nnsecured                                     |                  |                                   |              |                |  |           |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                |  |           |
| Lana Lezcano<br>4904 26th Ave W.<br>Bradenton, FL 34209  | 79                           | TBS                             |                              | 31,578.95                          | 1   | 31,578.95        | NAB                               |              | 2,225.00       | 29,353.95  | 31,578.95 |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                |  |           |
| Asserted Claim: Claimant claimed balance of pre-paid tuition Modified Claim: \$2,225.00 was allowed as an unsecured prior  | ance of pre                  | -paid tuition<br>secured prior  | ity under U.\$               | S.C. §507(a)(6)                    |   |                  |                                   |              |                |  |           |
| The remaining balance \$29,353.95 of pre-paid tuition was reclassified to unsecured  | se \$29,353.                 | 95 of pre-pai                   | d tuition was                | reclassified to                    | nnsecured                                     |                  |                                   |              |                |  |           |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                |  |           |
| Erin M Loman<br>P.O. Box 731<br>Sandpoint, ID 83864  | 570                          | YWA                             | ı                            | 1.600.00                           | ,   | 1.600.00         | VWA                               | ,            | 1.202.40       | 397.60   | 1.600.00  |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                | The second secon |           |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,600.00 Modified Claim: Wages claimed totaling \$1,202.40 (\$10.02/hr x 120 hrs)   | aim consist:                 | of wages of (\$10.02/hr         | \$1,600.00<br>× 120 hrs)     |                                    |   |                  |                                   |              |                |  |           |
| The remaining balance claimed of \$397.60 was reclassified to unsecured  | se claimed                   | of \$397.60 w                   | as reclassifie               | ed to unsecure                     | 9   |                  |                                   |              |                |  |           |
|  |                              |                                 |                              |                                    |   |                  |                                   |              |                |  |           |
| Peggy Maas-Stuede<br>HCR 61 Box 1420-ZA<br>Bonners Ferry, ID 83805   | 411                          | NWA                             | •                            | 4,925.00                           | 4,907.07                                      | 9,832.07         | NWA                               | •            | 3,434.39       | 6,397.68   | 9,832.07  |
| 3  | ]:<br>:                      |                                 |                              |                                    | 107   |                  |                                   |              |                |  |           |
| Asserted Claim: Claimant's priority claim consists of wages of \$2,727.77 (and PTO (\$15.5461/hr x 7.08 accrual rate x 6.42) \$706.63; Totaling \$3,434.39 Modified Claim: Wages claimed totaling \$2,727.76 (\$15.5461/hr x 175.463 hrs); PTO (\$15.5461/hr x 7.08 accrual rate x 6.42) \$706.63; Totaling \$3,434.39 | aim consist<br>ng \$2,727.7  | s of wages of<br>76 (\$15.5461/ | \$2,727.77 s<br>/hr x 175.46 | ind P1O totalir<br>3 hrs); PTO (\$ | 15.5461/hr x 7.                               | 08 accrual rate  | <br>× 6.42) \$706.63; Total       | ng \$3,434.3 | 6              |  |           |

The Brown Schools, Inc. Case #05-10841 Priority to Unsecured Calculation

|  |              | ၁               | laim Assert          | ed with Incorr                                 | Claim Asserted with Incorrect Priority Status | atus  |  | Mo             | <b>Modified Claim</b> |            |           |
|--|--------------|-----------------|----------------------|--|---|---|--|----------------|-----------------------|------------|-----------|
| Name of Claimant and Address   | Claim        | Asserted        | boansos              | Driority                                       | boanooodil                                    | Total   | Modified Debtor  | Sociirad       | Driority              | poznocenji | Total     |
| Name of crammer and valuess a number Debuggi Secured FIGURY UISECUTED TOTAL TO | Number       | \$1 400 60 of   | DEO Carred           | rriority<br>4 outside 90 de                    | Olisecured                                    | ified to upposite   | CIASSIFICATION   | Secured        | Friority              | Ousecured  | Iorai     |
| ile remaining balanc   | ce ciallied  | 91,490.00       | בו<br>מפונים<br>סיים | on on anisino r                                | lys was reciass                               | naecine of parties  | 2  |                |                       |            |           |
|  |              |                 |                      |  |   |   |  |                |                       |            |           |
| Nolan Maehara & Sandra Salamoto<br>26 Via Malona<br>Rancho Palos Verdes CA 00275   | 260          | IB <sub>V</sub> | ,                    | 56 994 00                                      | ,   | 26 004 00   | <br>%  |                | 2 225 00              | 54 769 00  | 56 004 00 |
| משומו אינות ביים אינות אות אות אות אות אות אות אות אות אות א   | 2            | 3               |                      | 20,100   |   | 00,500  | 3  | '              | 2,220.00              | 04,109.00  | 00,456,00 |
| Asserted Claim: Claimant claimed balance of pre-paid   | lance of pre | -paid tuition   |                      |  |   |   |  |                |                       |            |           |
| Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)  | ed as an un  | secured prio    | rity under U.        | S.C. §507(a)(6                                 | (   |   |  |                |                       |            |           |
| The remaining balance \$54,769.00 of   | ce \$54,769. | 00 of pre-pa    | id tuition was       | pre-paid tuition was reclassified to unsecured | o unsecured                                   |   |  |                |                       |            |           |
|  |              |                 |                      |  |   |   |  |                |                       |            |           |
| Robert and Donna Maguire<br>24902 Via Florecer   |              |                 |                      |  |   |   |  |                |                       |            |           |
| Mission Viejo, CA 92692  | 133          | TBS             |                      | 11,341.74                                      |   | 11,341.74   | NWA  | ı              | 2,225.00              | 9,116.74   | 11,341.74 |
| Asserted Claim: Claimant claimed balance of pre-paid   | lance of pre | -paid tuition   |                      |  |   |   |  |                |                       |            |           |
| Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)  | ed as an un  | secured prio    | rity under U.        | S.C. §507(a)(6                                 |   |   |  |                |                       |            |           |
| The remaining balance \$9,116.74 of I  | ce \$9,116.7 | 4 of pre-paid   | tuition was          | pre-paid tuition was reclassified to unsecured | unsecured                                     |   |  |                |                       |            |           |
|  |              |                 |                      |  |   |   |  |                | ,                     |            |           |
|  |              |                 |                      |  |   |   |  |                |                       |            |           |
| Sheryl Maler<br>6893 Cody  |              |                 |                      |  |   |   |  |                | ,                     |            |           |
| Bonners Ferry, ID 83805  | 531          | TBS             | •                    | 3,519.24                                       |   | 3,519.24  | NWA  | 1              | 1,546.09              | 1,973.15   | 3,519.24  |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,049.28 and PTO totaling \$2,469.96  | aim consist  | s of wages o    | f \$1,049.28         | and PTO totalir                                | ng \$2,469.96                                 |   |  |                |                       |            |           |
| Modified Claim: Wages claimed totaling \$1,049.28 (\$10.93/hr x 96 hrs); PTO (\$10.93/hr x 7.08 accrual rate x 6.42) \$496.81; Totaling \$1,546.09   | ng \$1,049.2 | 28 (\$10.93/hı  | . x 96 hrs); P       | TO (\$10.93/hr                                 | x 7.08 accrual                                | rate x 6.42) \$490  | 3.81; Totaling \$1,546   | 60:            |                       |            |           |
| The remaining balance claimed \$1,973.15 of PTO earned outside 90 days was reclassified to unsecured   | ce claimed   | \$1,973.15 of   | PTO earned           | d outside 90 da                                | ys was reclass                                | ified to unsecure   | 2  |                |                       |            |           |
|  |              |                 |                      |  |   |   |  |                |                       |            |           |
| Samantha Masterson<br>1022 Colburn Culber  |              |                 |                      |  |   |   |  |                |                       |            |           |
| Sandpoint, ID 83864  | 948          | Y A             | •                    | 1,835.79                                       |   | 1,835.79  | NWA  | 1              | CB.CLO,T              | 219.84     | 1,835.79  |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,350.38 and PTO totaling \$485.41  | aim consist  | s of wages o    | f \$1,350.38         | and PTO totalir                                | ng \$485.41                                   |   |  |                |                       |            |           |
| Modified Claim: Wages claimed totaling \$1,246.50 (\$  | ng \$1,246.  | 00 (\$10.3875   | /nr x 120 nrs        | s); P1O (\$10.3                                | 8/5/nr x 5.54 a                               | ccrual rate x 6.4.  | 10.38/5/hr x 120 hrs); PTO (\$10.38/5/hr x 5.54 accrual rate x 6.42) \$369.45; Lotaling \$1,615.95 | 61,615.95.     |                       |            |           |
| The remaining balance claimed \$219.   | ce claimed   | \$219.84 of P   | TO earned o          | outside 90 day                                 | s was reclassifi                              | 84 of PTO earned outside 90 days was reclassified to unsecured  |  |                |                       |            |           |
|  |              |                 |                      |  |   |   |  |                |                       |            |           |
| Kevin McFarlin<br>PO Box 1524<br>Running Springs CA 92382  | 212          | y.              |                      | 2 563 48                                       |   | 2 563 48  | δ  |                | 2 381 72              | 181 76     | 2 563 48  |
| 300000000000000000000000000000000000000  | 1 1          | 3               |                      | CT:000:7                                       |   | Ct.000:12   | 3  |                | 4,000,4               | 2          | 4,000.40  |
| Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,866.00 and PTO totaling \$697.48   | aim consist  | s of wages a    | nd overtime          | of \$1,866.00 a                                | nd PTO totalin                                | g \$697.48  |  |                |                       |            | :         |
| Modified Claim: Wages and OT claimed totaling \$1,866.00 (\$14.50/hr x 120 hrs = \$1,740.00 plus OT \$18/hr x 7 hrs OT   | ed totaling  | \$1,866.00 (\$  | 14.50/hr x 1         | 20 hrs = \$1,74                                | 0.00 plus OT \$                               | 18/hr x 7 hrs OT  | = \$126.00); PTO (\$14.50/hr x 5.54  | 14.50/hr x 5.5 | 4 accrual             |            |           |
| rate x 6.42) \$515.72; Totaling \$2,381  | Totaling \$2 | 2,381.72.       | ;                    |  |   |   |  |                |                       |            |           |
| The remaining balance claimed \$181  | ce claimed   | \$181.76 of P   | TO earned (          | outside 90 day                                 | s was reclassifi                              | .76 of PTO earned outside 90 days was reclassified to unsecured |  |                |                       |            |           |
|  |              |                 |                      |  |   |   |  |                |                       |            |           |

|  |                               | ច                              | aim Asserte                       | d with Incorr                            | Claim Asserted with Incorrect Priority Status                   | atus   |   | Š             | Modified Claim |                   |          |
|--|-------------------------------|--------------------------------|-----------------------------------|--|---|--|---|---------------|----------------|-------------------|----------|
| Name of Claimant and Address   | Claim                         | Asserted<br>Debtor             | Secured                           | Priority                                 | Unsecured   | Total  | Modified Debtor<br>Classification   | Secured       | Priority       | Unsecured         | Total    |
| Steven McLaurin<br>2640 Golden Court<br>Lake Elsinore, CA 92530  | 35                            | SS                             | ,                                 | 4,045.88                                 |   | 4,045.88   | SS  | ,             | 3,261.66       | 784.22            | 4,045.88 |
| Asserted Claim: Claimant's priority claim consists   | l<br>aim consists             | of wages ar                    | d overtime o                      | if \$2,649.94 a                          | of wages and overtime of \$2.649.94 and PTO totaling \$1.395.94 | \$1.395.94   |   |               |                |                   |          |
| Modified Claim: Wages and OT claimed totaling \$2,649.94 (\$17,34/hr x 80hrs = \$1,387,20, \$26.04/hr x 40hrs = \$1,041.66, plus OT \$26.04/hr x 8.50hrs = \$221.08);  | ed totaling                   | \$2,649.94 (\$                 | 17.34/hr x 80                     | hrs = \$1,387.                           | 20, \$26.04/hr x  | 40hrs = \$1,041  | 66, plus OT \$26.04/h   | r x 8.50hrs = | \$221.08);     |                   |          |
| PTO (\$17.34/hr x 35.37 accrued hours) \$616.73; Totaling \$3,261.66  The remaining balance claimed \$784.22 of PTO earned outside 90 days was reclassified to unsecured   | ued hours)                    | \$616.73; Tot<br>5784.22 of P  | aling \$3,261.<br>TO earned or    | 66<br>utside 90 davs                     | was reclassifie   | ed to unsecured  |   |               |                |                   |          |
|  |                               |                                |                                   |  |   |  |   |               |                |                   |          |
| Christopher McMichael<br>159 Kinney Hill Rd<br>Newark, VT 05871  | 571                           | NAB                            | 1                                 | 4,925.00                                 | 2,760.35  | 7,685.35   | NAB   |               | 3,171.26       | 4,514.09          | 7,685.35 |
| Asserted Claim: Claimant's priority claim was for wages and PTO limited to \$4,925.00 based on limited supporting documentation  | l<br>aim was for              | wages and F                    | TO limited to                     | \$4,925.00 b                             | ased on limited   | Supporting docu  | Imentation  |               |                |                   |          |
| Modified Claim: Wages claimed totaling \$2,299.91  | ng \$2,299.9                  |                                | /pay x 1.5pro                     | ts); PTO (\$19                           | 17/hr × 7.08 ac   | crual rate x 6.42  | (\$1,533.27/pay x 1.5prds); PTO (\$19.17/hr x 7.08 accrual rate x 6.42) \$871.35; Totaling \$3,171.26 | 3,171.26      |                |                   |          |
| The remaining balance claimed \$1,753.74 of PTO earned outside 90 days was reclassified to unsecured   | e claimed (                   | 1,753.74 of                    | PTO earned                        | outside 90 da                            | lys was reclassi  | fied to unsecure   | 0   |               |                |                   |          |
|  |                               |                                |                                   |  |   |  |   |               |                |                   |          |
| Barbara McMillan<br>132 Tailback Rd<br>Troy, MT 59935  | 21                            | SS                             | 1                                 | 1,299.35                                 | ,   | 1,299.35   | NWA   | ·             | 1,299.35       | ,                 | 1,299.35 |
| Asserted Claim: Claimant's priority claim consists   | aim consists                  |                                | \$790.55 and                      | of wages of \$790.55 and PTO of \$508.80 | .80   |  |   |               |                |                   |          |
| Modified Claim: Wages claimed totaling \$790.55  | ng \$790.55                   |                                | 7hrs); PTO (                      | \$8.15/hr x 62.                          | 43 accrued hrs  | \$8.15/hr x 97hrs); PTO (\$8.15/hr x 62.43 accrued hrs) \$508.80; Totaling \$1,299.35  | ing \$1,299.35  |               |                |                   |          |
| Craig Mesenbrink<br>P.O. Box 3464<br>Hayden, ID 83835  | 273                           | RMA                            |                                   | 4,273.99                                 |   | 4,273.99   | RMA   | ,             | 2,857.23       | 1,416.76          | 4,273.99 |
| Asserted Claim: Claimant's priority claim consists   | aim consists                  | of severanc                    | e and PTO to                      | of severance and PTO totaling \$4,273.99 | 66:   |  |   |               |                |                   |          |
| Modified Claim: Wages claimed totaling \$1,675.73 (\$14.95/hr x 10.31 accrual rate x 6.42) \$1,181.50; Totaling \$2,857.23  Modified Claim: Wages claimed totaling \$1,675.73 (\$14.95/hr x 10.31 accrual rate x 6.42) \$1,181.50; Totaling \$2,857.23  The remaining balance claimed \$1,416.76 of PTO earned outside 90 days was reclassified to unsecured  The remaining balance claimed \$1,416.76 of PTO earned outside 90 days was reclassified to unsecured | ng \$1,675.7<br>se claimed \$ | 3 (\$14.95/hr<br>31,416.76 of  | x 104hrs = \$ PTO earned          | 1,554.88 plus<br>outside 90 da           | \$120.85 bound<br>by was reclassi                               | \$ (\$14.95/hr x 104nrs = \$1,554.88 plus \$120.85 bounced check); PTO (<br>1,416.76 of PTO earned outside 90 days was reclassified to unsecured | (\$14.95/hr x 12.31 a<br>d  | ccrual rate x | 6.42) \$1,181  | .50; Totaling \$2 | 857.23   |
|  |                               |                                |                                   |  |   |  |   |               |                |                   |          |
| Scott Miller<br>PO Box 1153<br>Sandpoint, ID 83864   | 53                            | SS                             | 1                                 | 5,551.15                                 | •   | 5,551.15   | CE  |               | 1,152.70       | 4,398.45          | 5,551.15 |
| Asserted Claim: Claimant's priority claim consists   | aim consists                  | of PTO tota                    | of PTO totaling \$5,551.15        | 5  |   |  |   |               |                |                   |          |
| Modified Claim: PTO claimed totaling \$ 1, 132.7 (1\$23.30/m × 7.05 accrual rate x 6.42)  The remaining balance claimed \$4,398.45 of PTO earned outside 90 days was reclassified to unsecured   | a I, 132.70                   | \$4,398.45 of                  | 4,398.45 of PTO earned outside 90 | outside 90 da                            | lys was reclassi  | fied to unsecure   | - p   |               |                |                   |          |
|  |                               |                                |                                   |  |   |  |   |               |                |                   |          |
| Jeffrey C. & Linda W. Miller<br>5827 Washington Ave<br>Whittier, CA 90601  | 349                           | TBS                            | •                                 | 9,565.74                                 | •   | 9,565.74   | S   |               | 2,225.00       | 7,340.74          | 9,565.74 |
| Asserted Claim: Claimant claimed balance of pre-paid tuition Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)   | lance of pre<br>ed as an uns  | -paid tuition<br>secured prior | ity under U.S                     | .C. §507(a)(6                            |   |  |   |               | -              |                   |          |

| Name of Claimant and Address   Number   Debtor   Secured   Priority   Unsecured   Total   Classification   Secured   Priority   Unsecured   The remaining balance \$7.20.7 to fore-pet future mentalshield to unsecured   Total   Classification   Secured   Priority   Unsecured   Process   |                 |                 |                 |                  |                   | Incomed Debical   |                  |                  |                 |          |
|---|-----------------|-----------------|-----------------|------------------|-------------------|---|------------------|------------------|-----------------|----------|
| The remaining balance \$7,340.74 of pregrated Claim: Claimant's priority claim consists of wage fied Claim: G4,925.00 was the maximum amount allow PTO (\$21.47/hr x 109.37 accrued hrs) \$2,348.22.  Finis Nabors 5434 Vista Trail San Antonio, TX 78247  Finis Nabors 5434 Vista Trail San Antonio, TX 78247  The remaining balance \$1,389.11 of PTO The remaining balance claimed \$1,915.17  The remaining balance claimed \$1,915.17  Novell 1800 So. Novell Place Provo , UR 4666 Provo , UR 4666 Provo , UR 4669  Apples, ID 8347  Gail L. Olson P.O. Box 169 P.O. Box 169 Naples, ID 8347  Gail L. Olson P.O. Box 169 Naples, ID 8347  Gail Claim: \$3,122.22 of software licenses does not gon review and reconciliation to debtors' red Claim: Claimant's priority claim provided limited fied Claim: \$3,122.22 of software licenses does not gon review and reconciliation to debtors' red Claim: Claimant's priority claim provided limited fied Claim: Claimant's priority claim consists of unreil and Claim: Claimant's priority claim consists of unreilified Claim: S868.74 of unreimbursed employee experified Claim: \$868.74 of unreimbursed employee experified Claims \$868.74 of unreimbursed employee experified Claims \$868.74 of unreimbursed employee experiments \$1.00 of the contract  |                 | Secured         | Priority        | Unsecured        | Total             | Classification  | Secured          | Priority         | Unsecured       | Total    |
| Jason Munzke         TBS           P.O. Box 255         338         TBS           Naples, ID 83847-0255         338         TBS           red Claim: Claimant's priority claim consists of wage feed Claim: \$4,925.00 was the maximum amount alloy         214         MGMI           Finis Nabors         5434 Vista Trail         214         MGMI           San Antonio, TX 78247         214         MGMI           red Claim: Claimant's priority claim consists of wage feed Claim: S4,925.00 was the maximum amount alloy         TBS           red Claim: S4,925.00 was the maximum amount alloy         TBS           red Claim: Claimant's priority claim consists of software licenses does not general claims \$3,122.22 of software licenses does not general fied Claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' regions and the remaining balance claimed \$111.57 of The remaining balance claimed \$111.57 of The Houston, TX 77081           Diane Palm         5401 Rampart #708           Houston, TX 77081         1BS           Houston, TX 77081         1BS           Houston, TX 77081         1BS   | re-paid tuition | on was rec      | classified to u | nsecured         |                   |   |                  |                  |                 |          |
| Lason Munzke P.O. Box 255 Naples, ID 83847-0255 Sas TBS Naples, ID 83847-0255 Ted Claim: Claimant's priority claim consists of wage fied Claim: \$4,925.00 was the maximum amount alloo The remaining balance \$1,389.11 of PTO The remaining balance \$1,389.11 of PTO The remaining balance \$1,389.11 of PTO The remaining balance (alimed \$1,915.77 The remaining balance claimed \$1,1157c The remaining balance claimed \$1,1157c Ted Claim: Claimant's priority claim consists of software Iconses does not que Claim: \$3,122.22 of software Iconses does not que Claim: Claimant's priority claim provided limited: fied Claim: Wages claimed totaling \$931.20 (\$620.80) on review and reconciliation to delsors' read Claim: Wages claimed totaling \$931.20 (\$620.80) on review and reconciliation to delsors' read Claim: Claimant's priority claim consists of unreinfied Claim: Claimant's priority claim consists of unreinfied Claim: S868.74 of unreimbursed employee experinged Claim: S868.74 of unreimbursed employee experinged Claim: S868.74 of unreimbursed employee experinged Claim: \$868.74 of unreimbursed employee experinged Claim: \$8688.74 of unreimbursed employeemployeemployee  |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
| raples, ID 83847-0250  red Claim: Claimant's priority claim consists of wage led Claim: \$4,925.00 was the maximum amount allow PTO (\$21.47/hr x 109.37 accrued hrs) \$2,348.22;  The remaining balance \$1,389.11 of PTO (\$21.47/hr x 109.37 accrued hrs) \$2,348.22;  The remaining balance \$1,389.11 of PTO (\$21.47/hr x 109.37 accrued hrs) \$2,348.22;  The remaining balance claim consists of wage led Claim: Claimant's priority claim consists of wage led Claim: \$4,925.00 was the maximum amount allow and remaining balance claimed \$1,915.17 and Claim: \$3,122.22 of software licenses does not que Claim: Claimant's priority claim provided limited ited Claim: Claimant's priority claim provided limited ited Claim: Wages claimed totaling \$931.20 (\$620.80) on review and reconciliation to debtors' region on review and reconciliation to debtors' region Claim: Claimant's priority claim provided limited in Claimant #708  Diane Palm  Diane Palm  5401 Rampart #708  Houston, TX 77081  Ted Claim: Claimant's priority claim consists of unreinfied Claim: Se68.74 of unreimbursed employee experimed Claim: \$868.74 of unreimbursed employee experimed Claim: Se68.74 of unreimbursed employee experimed Claim: Se68.74 of unreimbursed employee experimed Claim: \$868.74 of unreimbursed employee experimed Claim: \$868.74 of unreimbursed employee experimed Claim: \$868.74 of unreimbursed employee experimed Claims \$868.74 of unreimbursed employee experimed \$1.11.57 of the control of th  |                 |                 | 3               |                  |                   | i   |                  | 20100            | 200             |          |
| red Claim: Claimant's priority claim consists of wage led Claim: \$4,925.00 was the maximum amount alloo PTO (\$21.47/hr x 109.37 accrued hrs) \$2,348.22.  The remaining balance \$1,389.11 of PTO FTO The remaining balance \$1,389.11 of PTO S434 Vista Trail  San Antonio, TX 78247  The remaining balance claimed \$1,915.17 The remaining balance claimed \$1,11.57 Chaims. Claimant's priority claim provided limited induction. Unsupers, ID 8347  Bo Box 169  Naples, ID 8347  Calim: Claimant's priority claim provided limited induction. Wages claimed totaling \$931.20 (\$620.80 On review and reconciliation to debtors to The remaining balance claimed \$111.57 Chaims The remaining balance claimed \$111.57 Chaims Claims. TX 77081  The Claim: Claimant's priority claim consists of unreinfied Claim: \$868.74 of unreimbursed employee experimed Claims \$868.74 of unreimbursed employee experimed \$11.57 of \$1.50 of \$1 | 2               |                 | 0,314.11        |                  | 0,314.11          | KWA   | •                | 4,925.00         | 1,309.1         | 0,314.11 |
| Finis Nabors  Finis Nabors  5434 Vista Trail San Antonio, TX 78247  The remaining balance \$1,389.11 of PTO The remaining balance claimed \$1,915.17 The remaining balance claimed \$111.57 c The claim: Claimant's priority claim consists of unreiifed Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experied  | ages of \$2,5   | 71.60, PT       | TO and sick ti  | me totaling \$3  | ,423.23, and unr  | ges of \$2,571.60, PTO and sick time totaling \$3,423.23, and unreimbursed employee expenses totaling \$319.28  | expenses to      | otaling \$319.   | 28              |          |
| Finis Nabors  Finis Nabors  5434 Vista Trail San Antonio, TX 78247  San Antonio, TX 78247  Ed Claim: Claimant's priority claim consists of wage led Claim: \$4,925.00 was the maximum amount alloy and claim: \$3,122.22 of software licenses does not geal L. Olson  P.O. Box 169  Rad Claim: Claimant's priority claim provided limited ited claim: \$3,122.22 of software licenses does not geal Claim: \$4,925.00 was the maximum balance claimed \$111.57 of The remaining balance claimed \$111.57 of The Claim: Claimant's priority claim consists of unreiited Claim: \$4,925.00 was the maximum consists of unreiited Claim: \$868.74 of unreimbursed employee experience of the claim: \$100.00 or claims \$100.00                            | allowed as a    | an unsecu       | red priority ur | der U.S.C. §5    | 07(a)(3); Wages   | s claimed totaling \$2;   | 571.60 (\$1,7    | 17.85/pay x      | .5prds);        |          |
| Finis Nabors 5434 Vista Trail San Antonio, TX 78247 San Antonio, TX 78247 San Antonio, TX 78247 The remaining balance claimed \$1,915.17 The remaining balance claimed \$1,915.17 Novell Novell Rovo, UT 84606 Provo, UT 84606 Provo Or Row 169 Naples, ID 8347 Fed Claim: \$3,122.22 of software licenses does not ged Claim: \$4,127.22 of software licenses does not ged Claim: \$4,127.22 of software licenses does not ged Claim: Claimant's priority claim provided limited: \$60 Claim: Claimant's priority claim consists of unreii ted Claim: Claimant's priority claim consists of unreiiied Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experience of the control of the con  | TO and sich     | 94,320.C        | Virteido 90 des | functional       | sevolume bearing  | a expenses were reci  | Secified to 11   | pooling          |                 |          |
| Finis Nabors 5434 Vista Trail San Antonio, TX 78247  San Antonio, TX 78247  San Antonio, TX 78247  Ted Claim: S4,925.00 was the maximum amount alloy The remaining balance claimed \$1,915.17  Novell 1800 So. Novell Place Provo, UT 84606  Provo, UT 84606  Red Claim: S3,122.22 of software licenses does not qued Claim: \$3,122.22 of software licenses does not qued Claim: Wages claimed totaling \$931.20 (\$620.80)  On review and reconciliation to debtors' red Claim: Claimant's priority claim provided limited in the claim: Wages claimed totaling \$931.20 (\$620.80)  Diane Palm  Diane Palm  5401 Rampart #708  Houston, TX 77081  Ted Claim: Claimant's priority claim consists of unreiied Claim: S868.74 of unreiimbursed employee experied Claim: \$868.74 of unreiimbursed employee experience Claimed \$11.57 of the control of the c   | 2               | 201100          | onisine so da   | and different    | an sea cilipone   | Sol plan speciady   | 2000             | polipoe          |                 |          |
| San Antonio, TX 78247  San Antonio, TX 78247  Ed Claim: Claimant's priority claim consists of wage ed Claim: \$4,925.00 was the maximum amount alloy The remaining balance claimed \$1,915.17  Novell  Novell  1800 So. Novell Place Provo, UT 84606  Provo, UT 84606  Red Claim: Claimant's priority claim consists of software ilcenses does not ged Claim: \$3,122.22 of software ilcenses does not ged Claim: \$3,122.22 of software ilcenses does not ged Claim: \$3,122.22 of software ilcenses does not ged Claim: Claimant's priority claim provided limited sed Claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' regulation to debtors' regulation to debtors' regulation to debtors' regulation to the conciliation to debtors' regulation to the claim \$5401 Rampart #708  Plane Palm  5401 Rampart #708  Houston, TX 708  Red Claim: Claimant's priority claim consists of unreiied Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experied   |                 | -               |                 |                  |                   |   |                  |                  |                 |          |
| ted Claim: Claimant's priority claim consists of wage ed Claim: \$4,925.00 was the maximum amount allow.  The remaining balance claimed \$1,915.17  Novell  Novell Provo , UT 84606  Red Claim: \$3,122.22 of software licenses does not ged Claim: Claimant's priority claim provided limited and claim: \$600 Rampart #708  Both Rampart #708  The remaining balance claimed \$111.57 of the claim: Claimant's priority claim consists of unreiifed Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experiences and software supports and software supp  | SMT             | 1               | 6,840.17        | •                | 6,840.17          | MGMT  | '                | 4,925.00         | 1,915.17        | 6,840.17 |
| Novell  Novell  Red Claim: \$4.925.00 was the maximum amount allow the remaining balance claimed \$1,915.17  Novell  Novell  Roo So. Novell Place Provo, UT 84606  Red Claim: Claimant's priority claim consists of softweed Claim: \$3,122.22 of software licenses does not get Claim: Claimant's priority claim provided limited and claim: Claimant's priority claim consists of unreined Claim: \$868.74 of unreimburşed employee experied claim: \$868.74 of unreimburşed em   | ones of \$4.4   | 1<br>156 73 and | 1 PTO totaling  | , \$2 383 44     |                   |   |                  |                  |                 |          |
| Novell  Novell  1800 So. Novell Place Provo, UT 84606 Provo, UT 84606 Provo, UT 84606 Provo, UT 84606 Provo So. Novell Place Provo, UT 84606 Provo, UT 84606 Provo So. Novell Place Provo, UT 84606 Provo So. Novell Place Provo, UT 84606 Red Claim: \$3,122.22 of software licenses does not go of the software licenses does not go of the software licenses does not go of claim: \$3,122.22 of software licenses does not go of claim: \$3,122.22 of software licenses does not go of claim: Claimant's priority claim provided limited soft claim: Claimant's priority claim provided limited on review and reconciliation to debtors' regulation on review and reconciliation to debtors' regulation of the soft claim: Claimant's priority claim consists of unreiied Claim: Claimant's priority claim consists of unreiied Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experience claims \$868.74 of unreimbursed employee experiences.   | 10000           | 0.00            |                 | 1000,000         | 07/-1/21. 18/-22  | 101 00 A AEB 70 /   | \$2 074 4E20     | (no.)            | OTO PTO         | 77 70    |
| Novell  1800 So. Novell Place Provo, UT 84606 Red Claim: \$3,122.22 of software licenses does not get Claim: Claimant's priority claim provided limited sed Claim: Claimant's priority claim provided limited sed Claim: Claimant's priority claim consists of unreited Claim: \$868.74 of unreimbursed employee experience of Claim: \$868.74 of unreimbursed employee experience claims \$868.74 of unreimbursed employee experiences.  | allowed as a    | in unsecu       | red priority ui | tside 90 days    | 07(a)(3); Wages   | s claimed \$4,456.73 (<br>to unsecured  | \$2,971.1539<br> | /pay x 1.5pro    | s) and P1O \$2; | ,383.44  |
| Novell 1800 So. Novell Place Provo, UT 84606 Ted Claim: Claimant's priority claim consists of softweed Claim: \$3,122.22 of software licenses does not ged Claim: \$3,122.22 of software licenses does not ged Claim: \$3,122.22 of software licenses does not ged Claim: Signature for software licenses does not ged Claim: Claimant's priority claim provided limited and Claim: Claimant's priority claim provided limited in on review and reconciliation to debtors' regions and reconciliation to debtors' regions and factorial for the following balance claimed \$111.57 or The remaining balance claimed \$111.57 or The claim Claimant's priority claim consists of unreited Claim: \$868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experiences.  |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
| Novell 1800 So. Novell Place 706 TBS Provo , UT 84606 TO 806 TO 807 TO 8  | -               |                 |                 |                  |                   |   |                  |                  |                 |          |
| ed Claim: Claimant's priority claim consists of software claim: \$3,122.22 of software licenses does not qualified. Said I. Olson P.O. Box 169 Naples, ID 8347 Ed Claim: Claimant's priority claim provided limited: ed Claim: Wages claimed totaling \$931.20 (\$620.80) on review and reconciliation to debtors' read claim: Wages claimed solution to debtors' read Claim: Wages claimed solution to debtors' read Claim: Wages claimed solution to debtors' read Claim: Claimant's priority claim on sistem on sistem on sistem of the claim: S868.74 of unreimbursed employee experied Claim: \$868.74 of unreimbursed employee experied claims and successive claims and  | BS              |                 | 3,122.22        | 2,680.00         | 5,802.22          | TBS   | 1                | 1                | 5,802.22        | 5,802.22 |
| Gail L. Olson P.O. Box 169 Naples, ID 8347 Ged Claim: Claimant's priority claim provided limited ied Claim: United sed Claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' re The remaining balance claimed \$111.57 c  Diane Palm 5401 Rampart #708  Diane Palm 5401 Rampart #708  Led Claim: Claimant's priority claim consists of unreiied sed Claim: \$868.74 of unreiimbursed employee experied Claim: \$868.74 of unreiimbursed employee experied   | Aftware licen   |                 | 199 99          |                  |                   |   |                  |                  | -               |          |
| Gall L. Olson P.O. Box 169 Naples, ID 8347 Ed Claim: Wages claimed totaling \$931.20 (\$620.00) on review and reconciliation to debtors' re The remaining balance claimed \$111.57 c  Diane Palm 5401 Rampart #708 Houston, TX 77081 Ed Claim: Claimant's priority claim consists of unreited to the page of the page   | TINGI C IICCI   | D 000           | 125.22          | (7)2033 0 0 1    |                   | 7   |                  |                  |                 |          |
| Gail L. Olson P.O. Box 169 Naples, ID 8347 6d Claim: Claimant's priority claim provided limited and claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' re The remaining balance claimed \$111.57 c Diane Palm 5401 Rampart #708 Houston, TX 77081 310 TBS ed Claim: Claimant's priority claim consists of unreited Claim: \$868.74 of unreimbursed employee exper  | or quality as   | 2 DIO           | Clairii under   | J.S.C. 8307(a)   | alla was recias   | Silied to dilbeculed, r   | d services of    | novided position | Lonnad          |          |
| Gail L. Oison P.O. Box 169 Naples, ID 8347 Ed Claim: Claimant's priority claim provided limited: def Claim: Wages claimed totaling \$931.20 (\$620.80) on review and reconciliation to debtors' re The remaining balance claimed \$111.57 c Diane Palm 5401 Rampart #708 Houston, TX 77081 Ed Claim: Claimant's priority claim consists of unreised Claim: \$868.74 of unreimbursed employee exper  |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
| Naples, ID 8347 562 NWA  ed Claim: Claimant's priority claim provided limited to Claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' re.  The remaining balance claimed \$111.57 c  The remaining balance claimed \$111.57 c  Bliane Palm  5401 Rampart #708  Houston, TX 77081  ed Claim: Claimant's priority claim consists of unreited by the control of  |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
| ed Claim: Claimant's priority claim provided limited and Claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' region of the remaining balance claimed \$111.57 or The remaining balance claimed \$111.57 or The  | WA              | •               | 1,319.27        | ,                | 1,319.27          | NWA   | •                | 1,207.70         | 111.57          | 1,319.27 |
| ed Claim: Claimant's priority claim provided limited and Claim: Wages claimed totaling \$931.20 (\$620.80 on review and reconciliation to debtors' re The remaining balance claimed \$111.57 c The remaining balance claimed \$111.57 c The Houston, TX 77081 310 TBS ed Claim: Claimant's priority claim consists of unreited Claim: \$868.74 of unreithbursed employee exper  |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
| or Claim: Wages claimed totaling \$431.2U (\$620.80) on review and reconciliation to debtors re The remaining balance claimed \$111.57 c  Diane Palm 5401 Rampart #708 Houston, TX 77081 310 TBS ed Claim: Claimant's priority claim consists of unreited Claims. \$868.74 of unreithbursed employee exper  | led supporti    | ng docum        | ientation shov  | ving basis for c | calculation       | 70 FO. T. 4-11: #4 OC   | 7 70 1           |                  |                 |          |
| Diane Palm 5401 Rampart #708 Houston, TX 77081 Sed Claim: Claimant's priority claim consists of unreited Claim: \$868.74 of unreited Palm   | J. SU/pay X 1   | .pprds.; P      | 10 (\$8.70/nr   | x 4.44 accrual   | rate x 6.4∠) \$∠/ | .80/pay x 1.5prds); PTO (\$9.70/nr x 4.44 accrual rate x 6.42) \$2/6.50; Totaling \$1,207.70 based  | 7.70 based       |                  |                 |          |
| Diane Palm 5401 Rampart #708 Houston, TX 77081 1ed Claim: Claimant's priority claim consists of unreied ed Claim: \$868.74 of unreimbursed employee exper   | F7 of DTO       | T board         | - Or opio       | Jacobor 2011     | bearings of by    | AND DESCRIPTION OF THE PERSON |                  |                  |                 |          |
| Diane Palm 5401 Rampart #708 Houston, TX 77081 1ed Claim: Claimant's priority claim consists of unreised Claim: \$868.74 of unreimbursed employee exper   |                 |                 | LSIGE SU UAYS   | was reciassific  | מן וס מוופפרמופת  |   |                  |                  |                 |          |
| 5401 Rampart #708 Houston, TX 77081  See Claim: Claimant's priority claim consists of unreited Claim: \$868.74 of unreimbursed employee exper   |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
| Houston, TX 77081 310 1BS  led Claim: Claimant's priority claim consists of unrei ed Claim: \$868.74 of unreimbursed employee exper   |                 |                 |                 |                  |                   |   |                  |                  | I               |          |
| led Claim: Claimant's priority claim consists of unrei<br>ed Claim: \$868.74 of unreimbursed employee exper   | BS              |                 | 868.74          |                  | 868.74            | 188 ED  |                  |                  | 868.74          | 868.74   |
| ed Claim: \$868.74 of unreimbursed employee exper   | hreimbursed     | f employe       | e expenses to   | staling \$868.74 |                   |   |                  |                  |                 |          |
|   | xpenses doe     | es not dua      | lify as a prior | ty claim under   | U.S.C. §507(a)    | (3) and was reclassif   | ed to unsecu     | rred             |                 |          |
|   |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
|   |                 |                 |                 |                  |                   |   |                  |                  |                 |          |
|   | _               | 1               | _               |                  |                   |   |                  |                  |                 |          |

546.25 1,559.00 1,686.00 4,392.70 1,620.00 3,992.20 Total 546.25 569.43 1,511.93 1,620.00 1,250.55 3,234.54 Unsecured Modified Claim 989.57 1,158.16 435.45 2,480.27 Priority Modified Claim: \$546.25 of prepetition contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured. Secured Modified Claim: Wages claimed totaling \$2,112.00 (\$17.60/hr x 120hrs); PTO (\$17.60/hr x 20.93 accrued hours) \$368.27; Totaling \$2,480.27 based Modified Claim: \$1,620.00 of contracted services does not qualify as a priority claim under U.S.C., §507(a)(3) and was reclassified to unsecured Modified Claim: Wages claimed totaling \$722.82 (\$481.88/pay x 1.5prds); PTO (\$7.50/hr x 5.54 accrual rate x 6.42) \$266.75; Totaling \$989.57

The remaining balance claimed \$569.43 of PTO earned outside 90 days was reclassified to unsecured Asserted Claim: Claimant's priority claim consists of wages and/or PTO totaling \$2,300.90

Modified Claim: PTO claimed totaling \$1,158.16 (\$25,48/hr x 7.08 accrual rate x 6.42) based on review and reconciliation to debtors' records **Modified Debtor** Classification TBS ED NWA ¥× NAB ¥× RMA Asserted Claim: Claimant's priority claim consists of PTO totaling \$1,686.00

Modified Claim: PTO claimed totaling \$435.45 (\$9.58/hr x 7.08 accrual rate x 6.42)

The remaining balance claimed \$1,250.55 of PTO earned outside 90 days was reclassified to unsecured The remaining balance claimed \$1,142.74 of PTO earned outside 90 days was reclassified to unsecured on review and reconciliation to debtors' record
The remaining balance claimed \$1,511.93 of PTO earned outside 90 days was reclassified to unsecured 546.25 3,992.20 1,686.00 4,392.70 1,620.00 1,559.00 Total Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation Claim Asserted with Incorrect Priority Status 2,091.80 Unsecured Asserted Claim: Claimant's priority claim consists of contracted services performed of \$1,620.00 Asserted Claim: Claimant's priority claim consists of contracted services performed of \$546.25 546.25 2,300.90 3,992.20 1,620.00 1,559.00 1,686.00 Priority Asserted Claim: Claimant's priority claim consists of wages and PTO of \$1,559.00 Secured Asserted Debtor N N ¥ × TBS TBS TBS TBS Number Claim 102 179 431 371 561 1 Name of Claimant and Address Saint Johnsbury, VT 05819-2656 Lyle R. Pardee 296 Whitetall Ranch Road Sandpoint, ID 83864-8157 10027 Spotted Horse Drive Palmer Brothers, Inc. 179 Eastern Ave, Suite A Houston, TX 77064-5304 Bonners Ferry, ID 83805 Sandpoint, ID 83814 Sandpoint, ID 86864 Debra-Ann Porter 375 Sunnyside Up Claudia Peterson 413 Cindy Lane Linda Paulus Linda Phipps P.O. Box 86

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|   | ,              | Ö                  | aim Asserte                 | d with Incorr        | Claim Asserted with Incorrect Priority Status                               | ıtus              | 1 1 1  | Mo           | Modified Claim  |                  |          |
|---|----------------|--------------------|-----------------------------|----------------------|---|-------------------|--|--------------|-----------------|------------------|----------|
| Name of Claimant and Address  | Claim          | Asserted<br>Debtor | Secured                     | Priority             | Unsecured   | Total             | Modified Debtor<br>Classification  | Secured      | Priority        | Unsecured        | Total    |
| Sarah Powers<br>P.O. Box 1183<br>Lyndonville, VT 05851  | 601            | NAB                | ,                           | 3,151.27             | •   | 3,151.27          | NAB  | '            | 2,122.27        | 1,029.00         | 3,151.27 |
| Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,458.19 and PTO and sick time totaling \$1,693.08                          | im consists    |                    | d overtime o                | 1<br>f \$1,458.19 ar | nd PTO and sic  | k time totaling   | \$1,693.08   |              |                 |                  |          |
| Modified Claim: Wages and OT claimed totaling \$1,458.19 (\$12/hr x 118<br>x 1.54 accrual rate x 6.42 = \$118.64: Totaling \$2,122.27                     | ed totaling \$ |                    | 12/hr × 118hr<br>\$2,122.27 | s = \$1,416.00       | plus OT \$18/hi   | r x 4.67hrs = \$8 | ,458.19 (\$12/hr x 118hrs = \$1,416.00 plus OT \$18/hr x 4.67hrs = \$84.00); PTO (\$12/hr x 7.08 accrual rate x 6.42) \$545.44; Sick (\$12/hr 4: Totalina \$2.122.27 | 7.08 accrual | rate x 6.42) \$ | 545.44; Sick (\$ | 12/hr    |
| The remaining balance claimed \$1   | e claimed \$   | 1,029.00 of        | PTO and sic                 | samed outsi          | 029.00 of PTO and sick earned outside 90 days was reclassified to unsecured | s reclassified to | unsecured  |              |                 |                  |          |
|   |                |                    |                             |                      |   |                   |  |              |                 |                  | T        |
| Randy Raan<br>PO Box 951<br>Troy, MT 59935  | 22             | S                  |                             | 536.08               | 1   | 536.08            | RMA  | ·            | 536.08          |                  | 536.08   |
| Accorded Claim: Claims afformatic advisor of BTO of \$526.09  | ataiago mi     | of DTO of ®        | 28.00                       |                      |   |                   |  |              |                 |                  |          |
| Modified Claim: PTO claimed totaling \$536.08 (\$8  | \$536.08 (\$8  |                    | occused h                   | rs) as revised       | 00/hr x 67.01 accrued hrs) as revised from original objection               | ojection          |  |              |                 |                  |          |
|   |                |                    |                             |                      |   |                   |  |              |                 |                  |          |
| Denise Raan<br>PO Box 951<br>Troy, MT 59935   | 23             | S                  | 1                           | 569.76               | ,   | 569.76            | RMA  | 1            | 569.76          | ,                | 569.76   |
| Asserted Claim: Claimant's priority claim consists of PTO of \$569.76   | m consists     | of PTO of \$2      | 92 692                      |                      |   |                   |  |              |                 |                  |          |
| Modified Claim: PTO claimed totaling \$569.76 (\$8.   | \$569.76 (\$8  | 3.00/hr × 71.2     | 22 accrued h                | rs) as revised       | 00/hr x 71.22 accrued hrs) as revised from original objection               | ojection          |  |              |                 |                  |          |
|   |                |                    |                             |                      |   |                   |  |              |                 |                  |          |
| Robert M. Racer<br>HCR1 Box 319B<br>Naples, ID 83847  | 569            | RMA                |                             | ,                    |   |                   | RMA  |              | 2,098.86        | 1,801.82         | 3,900.68 |
| Asserted Claim: Claimant's priority claim amount not specified  | im amount      | not specified      |                             |                      |   |                   |  |              |                 |                  |          |
| Modified Claim: Wages claimed totaling \$1,492.96 (\$13.33/hr x 112 hrs); PTO (\$13.33/hr x 7.08 accrual rate x 6.42) \$605.90; Totaling \$2,381.72 based | ig \$1,492.9   | 6 (\$13.33/hr      | x 112 hrs); P               | TO (\$13.33/h        | r x 7.08 accrual  | rate x 6.42) \$6  | 05.90; Totaling \$2,38   | .72 based    |                 |                  |          |
| The remaining balance claimed \$1   | e claimed §    | 11.801.82 of       | PTO earned                  | outside 90 da        | 801.82 of PTO earned outside 90 days was reclassified to unsecured          | fied to unsecure  | pe   |              |                 |                  |          |
|   |                |                    |                             |                      |   |                   |  |              |                 |                  |          |
| Jeanne B. Racer<br>HCR1 Box 319B<br>Naples, ID 83847  | 573            | RMA                |                             |                      |   |                   | RMA  |              | 2,018.17        | 474.50           | 2,492.67 |
| Asserted Claim: Claimant's priority claim amount not specified  | turiome mi     | not specified      |                             |                      |   |                   |  |              |                 |                  |          |
| Modified Claim: Wages claimed totaling \$1,450.00 (\$12.50/hr x 116 hrs); PTO (\$12.50/hr x 7.08 accrual rate x 6.42) \$568.17; Totaling \$2,018.17 based | g \$1,450.0    | 0 (\$12.50/hr      | x 116 hrs); F               | TO (\$12.50/h        | r x 7.08 accrual  | rate x 6.42) \$5  | 68.17; Totaling \$2,01   | 3.17 based   |                 |                  |          |
| on supporting documents and reconciliation to debtors' records  | ents and rec   | conciliation to    | debtors' rec                | ords                 |   |                   |  |              |                 |                  |          |
| The remaining balance claimed \$474.50 of PTO earned outside 90 days was reclassified to unsecured  | e claimed §    | 474.50 of P        | TO earned or                | utside 90 days       | was reclassifie   | ed to unsecured   |  |              |                 |                  |          |
|   |                |                    |                             |                      |   |                   |  |              |                 |                  |          |
| Jerry Ramsey<br>PO Box 471<br>Sheffield, VT 05866   | 533            | TBS                | •                           | 2,506.63             | 1,227.04  | 3,733.67          | NAB  | •            | 2,078.18        | 1,655.49         | 3,733.67 |
| Asserted Claim: Claimant's priority claim consists of wages of \$1,227.04 and PTO and sick time totaling \$1,279.59 as reconciled to support              | im consists    | of wages of        | \$1,227.04 a                | nd PTO and s         | ck time totaling  | \$1,279.59 as I   | reconciled to support  |              |                 |                  |          |

The Brown Schools, Inc. Case #05-10841 Priority to Unsecured Calculation

2,688.43 48,993.54 8,550.00 4,262.69 9,495.24 Total Modified Claim: Wages claimed totaling \$1,523.07 (\$1,015.38/pay x 1.5 pay periods); PTO (\$12.69/hr x 12.31 accrual rate x 6.42) \$1,002.89; Sick (\$12.69 x 1.55 accrual rate x 6.42) \$126.88; Sick (\$15.38 x 1.54 accrual rate 820.86 7,270.24 44,068.54 6,325.00 1,610.45 Unsecured Modified Claim 2,225.00 1,867.57 4,925.00 2,225.00 2,652.24 Priority Modified Claim: Wages claimed totaling \$1,227.04 (\$15.38/hr x 82.50hrs less deductions of \$41.81); PTO (\$15.38/hr x 7.08 accrual rate x 6.42) \$699.08; x 6.42) \$152.06; Totaling \$2,078.18 Secured **Modified Debtor** Modified Claim: Wages claimed totaling \$1,440.00 (\$12/hr x 120hrs); PTO (\$12/hr x 5.55 accrual rate x 6.42) \$427.57; Totaling \$1,867.57.

The remaining balance claimed \$820.86 of PTO earned outside 90 days was reclassified to unsecured Classification RMA NAB RMA MAB 띵 The remaining balance claimed \$428.45 of PTO and Sick earned outside 90 days was reclassified to unsecured The remaining balance claimed \$3,728.85 of wages earned outside 90 days was reclassified to unsecured 9,495.24 8,550.00 4,262.69 2,688.43 48,993.54 Total Asserted Claim: Claimant's priority claim consists of wages of \$1,523.07, and PTO and sick totaling \$2,739.62 Claim Asserted with Incorrect Priority Status 40,339.69 Unsecured Asserted Claim: Claimant's priority claim consists of wages of \$1,440.00 and PTO totaling \$1,248.43 Asserted Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)

Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)

The remaining balance \$7,270.24 of pre-paid tuition was reclassified to unsecured The remaining balance \$6,325.00 of pre-paid tuition was reclassified to unsecured 4,262.69 9,495.24 2,688.43 8,653.85 8,550.00 Priority Secured Claim Asserted Debtor NAB TBS NAB TBS TBS Number 257 206 684 174 544 Name of Claimant and Address 1124 Stannard Mountain Road Saint Johnsbury, VT 05819 Michael J. Richardson Bloomington, IN 47401 305 Old Center Road 2011 Gallatin St. SW Wheelock, VT 05851 Huntsville, AL 35801 Daniel Roman, Jr. 912 N. Sonoita Ave 1024 Maxwell Lane Tuscan, AZ 85711 Michael Robinson Maria Roche Roger Rinn

4,929.40 4,674.43 12,797.66 5,679.00 7,387.78 Total 519.00 3,031.74 1,710.65 8,768.15 4,175.51 Unsecured 42 Modified Claim: Wages claimed totaling (\$21.4731/hr x 120 hrs) \$2,576.77; PTO (7.08 accrual rate / 14 days x 90 days x \$21.4731) \$977.24; Flexible spending of \$601 3,212.27 **Modified Claim** 3,218.75 2,647.26 Priority 4,155.43 4,029.51 Modified Claim: Wages claimed totaling \$2,756.72 (\$22.9726/hr x 120hrs); PTO (\$22.9726/hr x 7.08 accrual rate x 6.42) \$1,044.19; Sick (\$22.9726/hr x 1.55 accrual Modified Claim: Wages claimed totaling \$2,014.07 (\$1,342.71/pay x 1.5 pay periods); PTO (\$15.15/hr x 12.32 accrual rate x 6.42) \$1,198.20; Totaling \$3,212.27

The remaining balance claimed \$4,175.51 of Wages and PTO earned outside 90 days was reclassified to unsecured Asserted Claim: Claimant's priority claim consists of wages of \$2,756.72, PTO and sick of \$9,616.35 and \$424.59 in unreimbursed employee expenses Secured Asserted Claim: Claimant's priority claim consists of wages and overtime of \$3,218.75 and \$1,710.65 in unreimbursed employee expenses Modified Claim: Wages and OT claimed totaling \$3,218.75 (\$31.25/hr x 70 hrs = \$2,187.50 plus OT \$46.875/hr x 22 hrs OT = \$1,031.25)

The remaining balance claimed \$1,710.65 of unreimbursed employee expenses were reclassified to unsecured **Modified Debtor** Asserted Claim: Claimant's priority claim consists of wages of \$2,576.77, PTO of \$977.24 and contributions to flexible spending of \$601.42 Classification ΑM NWA RMA 띵 გ on review and reconciliation to debtors' records

The remaining balance claimed \$2,277.74 of PTO earned outside 90 days was reclassified to unsecured 4,929.40 4,674.43 5,679.00 7,387.78 12,797.66 Total Claim Asserted with Incorrect Priority Status 754.00 519.00 Unsecured Asserted Claim: Claimant's priority claim consists of wages of \$5,370.84 and PTO totaling \$2,016.94 7,387.78 4,155.43 4,925.00 4,929.40 12,797.66 Priority Secured Totaling \$4,155.43 as revised from original objection Asserted Debtor Ν RMA A TBS SS SS Number Claim 209 673 407 396 271 Name of Claimant and Address Coreen Valley Lake, CA 92341 Bonners Ferry, ID 83805-1207 Florence, MT 59833-6608 Bonners Ferry, ID 83805 1460 Waiden Circle SE 5480 Klements Lane Albany, OR 97322 Dorian Sheehan Cambria Sims Charles Selent Jeff Schroede PO Box 8541 David Scully PO Box 1207 Box 525

|  |                              | ວັ                             | aim Asserte                    | d with Incorr                               | Claim Asserted with Incorrect Priority Status              | atus            |  | Mo            | <b>Modified Claim</b> |           |           |
|--|------------------------------|--------------------------------|--------------------------------|---|--|-----------------|--|---------------|-----------------------|-----------|-----------|
| Name of Claimant and Address   | Claim<br>Number              | Asserted<br>Debtor             | Secured                        | Priority                                    | Unsecured  | Total           | Modified Debtor<br>Classification  | Secured       | Priority              | Unsecured | Total     |
| Tricia Standley<br>HCR 60, BOX 159<br>Bonners Ferry, ID 83805  | 657                          | RMA                            |                                | 3,080.00                                    | 1  | 3,080.00        | RMA  | -             | 2,316.35              | 763.65    | 3,080.00  |
| Accorded Claim Calimonth and addition of   | alm concipts                 | of woods of                    | 64 690 00 2                    | 00 000 ptd 64 680 00 and 010 4440 000       | 61 400 00  |                 |  |               |                       |           |           |
| Absolute Circuit. Wanse claimed totaline \$1.500 00 (44thr x 120hr): PTC (44thr x 120hr) account aste x 6.42) \$636.35. Intainin \$2.346.35  | no \$1 680 0                 | 0 (\$14/hr x 1                 | 20hrs): PTO                    | (\$14/hr × 7 0)                             | S accrisal rate x  | 6 42) \$636 35  | Totaling \$2 316.35  |               |                       |           |           |
| The remaining balance claimed \$763.65 of PTO earned outside 90 days was reclassified to unsecured   | se claimed                   | 5763.65 of P                   | O earned o                     | utside 90 day                               | was reclassifie  | ed to unsecured | 6  |               |                       |           |           |
| The state of the s |                              |                                |                                |   |  |                 |  |               |                       |           |           |
| Kathy Stueve<br>HCR61 Box 140ZD<br>Bonners Ferry, ID 83805   | 582                          | RMA                            |                                | 1,775.81                                    | ,  | 1,775.81        | NWA  |               | 1,288.09              | 487.72    | 1,775.81  |
| Asserted Claim: Claimant's priority claim consists of  | <br>aim consists             | of wages of                    | \$956.34 and                   | wages of \$956.34 and PTO totaling \$819.47 | \$819.47   |                 |  |               |                       |           |           |
| Modified Claim: Wages claimed totaling \$993.60 (\$8   | ng \$993.60                  | (\$8.28/hr x 1                 | 20hrs); PTO                    | (\$8.28/hr x 5                              | 54 accrual rate  | × 6.42) \$294.4 | .28/hr x 120hrs); PTO (\$8.28/hr x 5.54 accrual rate x 6.42) \$294.49; Totaling \$1,288.09 based | based         |                       |           |           |
| on review and reconciliation to debtors' records  The remaining balance claimed \$487.72 was reclassified to unsecured   | siliation to de              | S487.72 was                    | s<br>reclassified              | to unsecured                                |  |                 |  |               |                       |           |           |
| And the state of t |                              |                                |                                |   |  |                 |  |               |                       |           |           |
| Nathan Taggart<br>3250 East Park Ridge Loop #401<br>Postfalls, ID 83854  | 588                          | NWA                            | 1                              | 2,054.56                                    | 301.07   | 2,355.63        | NWA  |               | 1,909.02              | 446.61    | 2,355.63  |
| Asserted Claim: Claimant's priority claim consists of  | aim consists                 | of wages ar                    | d overtime o                   | of \$1,345.40 a                             | wages and overtime of \$1,345.40 and PTO totaling \$709.16 | \$709.16        |  |               |                       |           |           |
| Modified Claim: Wages and overtime claimed totaling \$1,345,40 (\$12.40/hr x 107hrs = \$1,326.80 plus OT \$18.60/hr x 1hr = \$18.60); PTO (\$12.40/hr x 38.99 accrued  | claimed tot                  | aling \$1,345.                 | 40 (\$12.40/                   | ır x 107hrs = §                             | 1,326.80 plus (  | OT \$18.60/hr x | 1hr = \$18.60); PTO (\$  | 12.40/hr x 3  | 3.99 accrued          |           |           |
| hours) \$563.62; Totaling \$1,909.02 The remaining belance claimed \$145.54 of PTO parmed outside 90 days reclassified to inserured  | ling \$1,909.                | 02<br>2145 54 of P             | Opamado                        | weide 90 days                               | was raclassifie  | ognice of be    |  |               |                       |           |           |
|  | 2                            | 10 10:01                       |                                |   |  |                 |  |               |                       |           |           |
|  |                              |                                |                                |   |  |                 |  |               |                       |           |           |
| Antoinette Thomas<br>1 Woodchute Lane<br>Charleston , WV 25314-1525  | 169                          | S                              |                                | 74,532.08                                   | •  | 74,532.08       | S  | •             | 2,225.00              | 72,307.08 | 74,532.08 |
| Asserted Claim: Claimant claimed balance of pre-paid tuition   | lance of pre                 | -paid tuition                  |                                |   |  |                 |  |               |                       |           |           |
| Modified Claim: \$2,255.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)  The remaining balance \$72,307.08 of pre-paid tuition was reclassified to unsecured   | ed as an uni<br>ce \$72,307. | secured prior<br>08 of pre-pai | ity under U.S<br>d tuition was | S.C. §507(a)(6 reclassified to              | )<br>unsecured   |                 |  |               |                       |           |           |
|  |                              |                                |                                |   |  |                 |  |               |                       |           |           |
| United Health Care Insurance Company   |                              |                                |                                |   |  |                 |  |               |                       |           |           |
| Aimee T. Reed 6NB-B<br>450 Columbus Blvd. P.O. Box 150450<br>Hartford, CT 06115-0450   | 303                          | ALL                            | 1                              | 17,072.80                                   | •  | 17,072.80       | ALL  |               | ,                     | 17,072.80 | 17,072.80 |
| Accorded Comment of survey of survey   | and John Order               | acla fibracia comola           | acla #                         |   |  |                 |  |               |                       |           |           |
| Asserted plants. Claims trained by employee benefit plan was from mid-2004 according to representative and support was unavailable. Accordingly, was reclassified as unsecured   | vee benefit                  | ployee bene<br>plan was fror   | n mid-2004                     | according to re                             | i<br>epresentative ar                                      | nd support was  | unavailable. Accordi   | naly, was rec | lassified as ur       | nsecured  |           |
|  |                              |                                |                                |   |  |                 |  |               |                       |           |           |
|  |                              |                                |                                |   |  |                 |  |               |                       |           |           |

|  | •                            | ວັ                              | aim Asserte                | d with Incorr                                 | Claim Asserted with Incorrect Priority Status | atus                            |  | Mo           | Modified Claim  |           |           |
|--|------------------------------|---------------------------------|----------------------------|---|---|---------------------------------|--|--------------|-----------------|-----------|-----------|
| Name of Claimant and Address   | Claim<br>Number              | Asserted<br>Debtor              | Secured                    | Priority                                      | Unsecured                                     | Total                           | Modified Debtor<br>Classification  | Secured      | Priority        | Unsecured | Total     |
| Rena Waltering-Villanueva<br>P.O. Box 1067<br>Bonners Ferry, ID 83805  | 527                          | TBS                             | ,                          | 1,453.31                                      | 424.08  | 1,877.39                        | RMA  | •            | 1,231.20        | 646.19    | 1,877.39  |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Asserted Claim: Claimant's priority claim consists of  | aim consists                 | of wages of                     | \$1,049.75 a               | wages of \$1,049.75 and PTO totaling \$403.56 | ng \$403.56                                   |                                 |  |              |                 |           | · ·       |
| Modified Claim: Wages claimed totaling \$1,149.75 (\$  | ng \$1,149.7                 | 5 (\$9.50/hr x                  | 110.50hrs);                | PTO (\$9.50/h                                 | r x 19.10 accru                               | ed hours as re                  | 59.50/hr x 110.50hrs); PTO (\$9.50/hr x 19.10 accrued hours as reconciled to debtors' records) \$181.45; Totaling \$1,231.20 | ords) \$181. | 45; Totaling \$ | 1,231.20  |           |
| I ne remaining balance claimed was reclassified to unsecured   | se claimed v                 | was reclassifi                  | ed to unsect               | ned   |   |                                 |  |              |                 |           |           |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Thomas A. Waters<br>1513 Shadow Mountain Court<br>Fort Collins, CO 80535   | 145                          | TBS                             |                            | 68,956.35                                     |   | 68,956.35                       | RMA  | ,            | 2,225.00        | 66,731.35 | 68,956.35 |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Asserted Claim: Claimant claimed balance of pre-paid tuition   | lance or pre                 | -paid tuition                   |                            |   |   |                                 |  |              |                 |           |           |
| Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)  | ed as an uns                 | secured prion                   | ity under U.S              | .C. §507(a)(6                                 | [   |                                 |  |              |                 |           |           |
| The remaining balance \$66,731.35 of pre-paid tuition was reclassified to unsecured  | se \$66,731                  | 35 of pre-paid                  | d tuition was              | reclassified to                               | nusecnued                                     |                                 |  |              |                 |           | T         |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Joseph Weaver<br>PO Box 2285<br>Lake Arrowhead, CA 92352   | 574                          | જ                               | •                          | 2.701.90                                      | 1,599.52                                      | 4,301.42                        | S  | 1            | 2,545.23        | 1,756.19  | 4,301.42  |
|  | <u> </u>                     |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Asserted Claim: Claimant's priority claim consists of  | aim consists                 | of wages of                     | \$1,846.15 a               | wages of \$1,846.15 and PTO totaling \$855.75 | 1g \$855.75                                   |                                 |  |              |                 |           |           |
| Modified Claim: Wages claimed totaling \$1,846.15 (\$15.38/hr x 120/hrs); PTO (\$15.38/hr x 7.08 accrual rate x 6.42) \$699.08; Totaling \$2,545.23  The remaining balance claimed \$156.57 of PTO earned outside 90 days was reclassified to unsecured  | ng \$1,846.1<br>e claimed \$ | 5 (\$15.38/hr<br>\$156.57 of PT | x 120hrs); P<br>TO eamed o | TO (\$15.38/hr<br>utside 90 days              | x 7.08 accrual<br>s was reclassifie           | rate x 6.42) \$6 ad to unsecure | 899.08; Totaling \$2,545<br>d  | .23          |                 |           |           |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Richard Wildier<br>P.O. Box 835<br>Ronners Ferry ID 83805  | 502                          | AWN                             | ı                          | 2 141 60                                      | 2 178 57                                      | 4 320 17                        | AWA  |              | 1 671 08        | 2 649 09  | 4 320 17  |
|  |                              |                                 |                            | 2   |   | 201                             |  |              | 2:              |           |           |
| Asserted Claim: Claimant's priority claim consists of  | aim consists                 | of wages of                     | \$1,212.00 a               | wages of \$1,212.00 and PTO totaling \$929.60 | ng \$929.60                                   |                                 |  |              |                 |           |           |
| Modified Claim: Wages claimed totaling \$1,212.00 (\$10.10/hr x 120hrs); PTO (\$10.10/hr x 7.08 accrual rate x 6.42) \$459.08; Totaling \$1,671.08 The complete of | ng \$1,212.0                 | 10 (\$10.10/hr                  | x 120hrs); P               | TO (\$10.10/hi                                | r x 7.08 accrual                              | rate x 6.42) \$2                | 159.08; Totaling \$1,671   | 80:          |                 |           |           |
|  | o coallined                  | 10.25.01                        | 0 000                      | district so day                               | Was reciassific                               |                                 | 3  |              |                 |           | T         |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| John Winton<br>1061 Rocky Road   |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
| Sagle, ID 83860  | 625                          | NWA                             |                            | 4,925.00                                      | 6,783.31                                      | 11,708.31                       | NWA  | •            | 2,383.40        | 9,324.91  | 11,708.31 |
| Asserted Claim: Claimant's priority claim consists of  | im consists                  | of wages an                     | d PTO limits               | wages and PTO limited to \$4.925.00           | ٥   |                                 |  |              |                 |           |           |
| Modified Claim: Wages claimed totaling \$1,728.00 (\$14.40/hr x 120hrs): PTO (\$1.4.40/hr x 7.08 accrual rate x 6.42) \$655.40: Totaling \$2,383.40 based  | ng \$1,728.0                 | 10 (\$14.40/hr                  | x 120hrs); P               | TO (\$14.40/h                                 | r x 7.08 accrual                              | rate x 6.42) \$6                | 355.40; Totaling \$2,383   | .40 based    |                 |           |           |
| on reconciliation to debtors' records  | ebtors' recol                | rds                             |                            |   |   |                                 |  |              |                 |           | T         |
| The remaining balance \$2,541.60 was reclassified to unsecured   | ce \$2,541.6                 | 0 was reclas:                   | sified to unse             | scured  |   |                                 |  |              |                 |           |           |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |
|  |                              |                                 |                            |   |   |                                 |  |              |                 |           |           |

NOTE: The Brown Schools, Inc. salaries were paid on a bi-weekly basis (120 hrs). Under U.S.C. §507(a)(4), wages, salary or commissions are limited to amounts earned within 90 days; therefore, there is approximately 6.42 weeks of possible accrued PTO and sick (90 days/14 days)

Total Priority Unsecured Modified Claim Secured Modified Debtor Classification Total Claim Asserted with Incorrect Priority Status Unsecured Priority Secured Claim Asserted Number Debtor LEGEND:
The Brown Schools, Inc. ("TBS")
The Brown Schools Management Corporation ("MGMT")
The Brown Schools Education Corporation ("TBS ED")
CEDU Education, Inc. ("CE")
CEDU Schools, Inc. ("CE")
North American Boarding Schools, Inc. ("NAB")
Rocky Mountain Academy, Inc. ("RMA")
Northwest Academy, Inc. ("RWA")
The Brown Schools of Florida, Inc. ("BSF")
The Brown Schools, Inc. et al ("ALL") Name of Claimant and Address